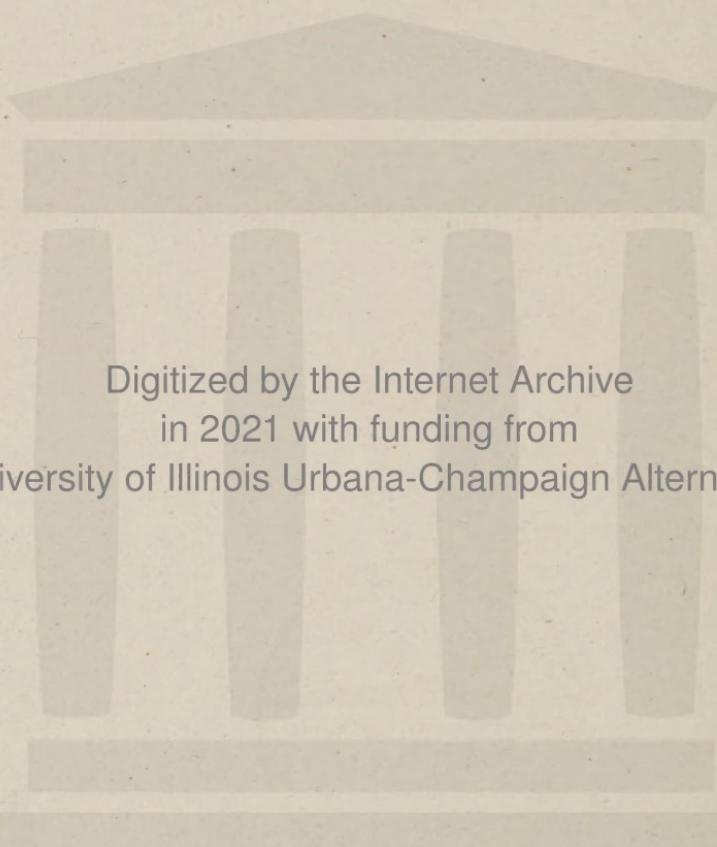


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THE FINANCE COMMISSION

OF THE

CITY OF BOSTON

REPORTS AND COMMUNICATIONS

VOLUME XIX.

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PART I.

REPORT TO THE GENERAL COURT.

964165

BOSTON, January 31, 1924.

*To the Honorable the Senate and House of Representatives
in General Court Assembled:*

In accordance with section 18 of chapter 486 of the Acts of 1909, the finance commission submits its annual report for the year 1923-24.

I. ORGANIZATION OF THE COMMISSION.

There has been no change in the personnel of the commission during this year. The permanent staff of the commission was increased by the addition of one stenographer at \$1,040 a year. An increase in salary from \$15 to \$18 a week was granted to a clerk.

II. APPROPRIATION AND EXPENDITURES.

The regular appropriation of the commission is \$35,000, exclusive of the salary of the chairman, which is \$5,000. The other members serve without pay. Last year the commission petitioned the legislature for an increase in its appropriation from \$40,000 to \$50,000, in order that it might make its work more effective and might carry on certain studies and investigations, which it had then planned. The legislature granted an increased appropriation of \$10,000, but for the year 1923-24 only. An itemized account of the expenditures under this amount, which was charged to special investigations, is given below.

The expenditures of the commission during the year were as follows:

Total regular net appropriation	\$40,000 00
Increase granted for 1923-24	10,000 00
	—————
	\$50,000 00
<i>Carried forward</i>	<i>\$50,000 00</i>

<i>Brought forward</i>		\$50,000 00
Expenditures:		
Salaries, permanent employees		\$23,597 50
Salaries, temporary employees		1,380 58
Printing and binding		1,037 50
Postage		106 00
Transportation		91 50
Light and power		103 27
Rent		5,005 00
Communication		419 24
Cleaning		66 60
Experts' services		778 15
Fees, service of venires, etc.		337 50
Public stenographer		114 12
Photographs		355 68
General plant		136 02
Furniture and fittings		112 00
Office equipment		194 60
Library equipment		189 21
Office supplies		582 39
Ice		24 00
Special investigations		12,136 97
		46,767 83
Balance		\$3,232 17

The itemized expenditures under special investigations are as follows:

Increase granted for 1923-24		\$10,000 00
Additional amount from regular appropriation		1,152 00
Transferred from other items		984 97
		\$12,136 97

Expenditures:

Investigation of:

Cambridge and Court streets, widening of		\$355 70
City owned property, appraisal of		300 00

Carried forward \$655 70

<i>Brought forward</i>	\$655 70
Methods of accounting in use in offices of city treasurer and city collector	3,119 20
Overseers of Public Welfare, administration of department of	3,296 70
Paving contracts, work done under	402 45
Soldiers' Relief Department, administration of	2,698 07
Tax abatements	672 44
Uncollected taxes	1,292 41
	<hr/>
	\$12,136 97

III. THE WORK OF THE COMMISSION.

During the year the commission has held 50 meetings and 101 hearings, one of which was a public hearing, and 230 witnesses were examined.

The commission has issued 48 reports and communications, of which 25 were published and 23 unpublished.

The published reports were as follows:

- Feb. 14, 1923. The Committee on Metropolitan Affairs. Regarding House Bill No. 937, providing that the Schoolhouse Commission be appointed by the School Committee and not by the Mayor.
- Feb. 24, 1923. The Committee on Municipal Finance. Opposing a change in the method of fixing the tax limit of Boston.
- Feb. 28, 1923. The Committee on Metropolitan Affairs. Regarding the construction of a new Harvard Bridge.
- Feb. 28, 1923. The Mayor of Boston. Regarding alleged bribe offered to the Deputy Health Commissioner.
- March 1, 1923. The Committee on Municipal Finance. Regarding the application of taxes collected for other than the current year.
- March 23, 1923. The Mayor. Regarding contracts for the laying of bituminous pavements.
- March 29, 1923. The Mayor. Regarding the contract for piping and other equipment at the Calf Pasture pumping station.
- March 31, 1923. The Mayor. Regarding the work done under the contract for paving Huntington avenue.
- April 14, 1923. The Honorable the Senate. Opposing House Bill No. 382, providing for an amendment to chapter 521 of 1922, the so-called Pension Act.

- May 10, 1923. The Mayor. Regarding the award of contracts for laying bituminous pavements to other than the lowest bidder.
- May 17, 1923. The Mayor and the City Council. Regarding the water rights of the Boston Belting Company.
- May 24, 1923. The Mayor. Regarding certain allegations contained in the Mayor's letter to the commission, of date January 3, 1923, in relation to the widening of Stuart street.
- June 21, 1923. The Mayor. The widening of Stuart street.
- Aug. 17, 1923. The Mayor. Regarding the application of "back taxes" to reducing the tax rate.
- Sept. 18, 1923. The Mayor. Regarding the Department of Public Welfare.
- Sept. 27, 1923. The Mayor. Regarding the installation of an accounting system for the City of Boston by the Commonwealth.
- Oct. 24, 1923. The Mayor. Regarding the work done under the contract with M. DeMatteo for paving Hampden street in the Roxbury district.
- Nov. 19, 1923. The Mayor. Regarding the Soldier's Relief Department.
- Dec. 8, 1923. The Mayor. Regarding the cost to the city of the so-called "Equal Pay for Equal Work" law.
- Dec. 10, 1923. The Mayor. Regarding the award of contracts for the removal of snow and ice from the city's streets.
- Dec. 22, 1923. The Mayor. Regarding the proposed sale of city-owned land at the corner of Commonwealth and Chestnut Hill avenues at too low a price.
- Jan. 11, 1924. The Mayor. Regarding the widening of Cambridge and Court streets.
- Jan. 19, 1924. The Mayor. Regarding the property which has changed hands on Cambridge and Court streets and other streets in that vicinity since May 1, 1922.
- Jan. 22, 1924. The Mayor. Regarding the Mayor's reply to the commission's report of January 19, on the widening of Cambridge and Court streets.
- Jan. 22, 1924. The Mayor. Regarding the erection of a new building for the accommodation of the Overseers of the Public Welfare.

The unpublished reports were as follows:

- Feb. 3, 1923. The Joint Committee on Judiciary. Regarding House Bill No. 20, providing that unpaid water bills be made a lien upon real estate.
- Feb. 17, 1923. The Committee on Social Welfare. Opposing proposed amendment to chapter 521 of the Acts of 1922, the so-called Pension Act.

- Feb. 28, 1923. The Governor and the General Court. Regarding the alleged bribe offered to the Deputy Health Commissioner.
- March 1, 1923. The District Attorney of Suffolk County. Transmitting evidence in the above-named case.
- March 9, 1923. The General Court. Opposing House Bill No. 627, the so-called "Equal Pay Bill."
- March 12, 1923. The Committee on Municipal Finance. Opposing House Bill No. 659, providing that the School Committee make further appropriations for three years for land and buildings for schools.
- May 10, 1923. The Mayor. Regarding the purchase of oil by the city from M. P. Scullin of the American Products Company.
- May 17, 1923. The Chairman of the Committee on Cities. Regarding Senate Bill No. 334, providing for the payment of money to Rev. John M. Chmielinski for damages to the Polish parochial school property.
- May 17, 1923. The Mayor and City Council. Regarding appropriation for expense of trip of committee of City Council to the dedication of the Statler Hotel in Buffalo.
- May 17, 1923. The Governor of the Commonwealth. Regarding the water rights of the Boston Belting Company.
- May 17, 1923. The General Court. Regarding the water rights of the Boston Belting Company.
- June 15, 1923. The Governor of the Commonwealth. Regarding the purchase of rubber tile flooring by the City of Boston and the free installation of the same kind of flooring in the house of the Mayor, until payment was made when the investigation was begun.
- June 15, 1923. The Senate. The same subject.
- June 15, 1923. The House of Representatives. The same subject.
- June 15, 1923. The District Attorney of Suffolk County. Submitting evidence in the rubber tile flooring case.
- June 21, 1923. The Governor of the Commonwealth. Regarding the widening of Stuart street.
- June 21, 1923. The Senate. The same subject.
- June 21, 1923. The House of Representatives. The same subject.
- Jan. 11, 1924. The Governor of the Commonwealth. Regarding the widening of Cambridge and Court streets.
- Jan. 11, 1924. The General Court. The same subject.
- Jan. 16, 1924. The Mayor. Regarding the value of property to be taken for the widening of Cambridge and Court streets.
- Jan. 19, 1924. The Governor of the Commonwealth. Regarding transfers of property in vicinity of proposed widening.
- Jan. 19, 1924. The General Court. The same subject.

IV. RÉSUMÉ OF THE IMPORTANT PARTS OF THE YEAR'S WORK.

1. OVERSEERS OF THE PUBLIC WELFARE DEPARTMENT.

Following a preliminary report to the mayor in November, 1922, the finance commission began a more complete investigation of the problem with which the overseers of the public welfare have to deal. Prior to 1912 the annual expenditures of this department had not exceeded \$95,672.86. Since 1912 the cost has continued to grow. This is partly due to an increased number of cases and the higher cost of living, but primarily to the mothers' aid act, so called, of 1913. Formerly, because of the stigma attaching to persons who receive aid from public funds, only those in desperate circumstances applied for it. Since the passage of the mothers' aid act there has grown up a very noticeable change in the attitude of the people toward receiving aid from the poor department. The law requires the furnishing of adequate aid to dependent mothers and their children. This has tended to increase the aid also to those who do not come within the mothers' aid act. The distinction in many cases is so slight between those aided under the mothers' aid act and those aided under the poor laws, that it is impossible for the same board administering both funds not to accord similar treatment.

The main facts which the commission found were the inadequacy of the visiting staff, because of small numbers, and the poorly arranged quarters in which they worked.

2. SOLDIERS' RELIEF DEPARTMENT.

The commission made an intensive study of the soldiers' relief department, following the procedure it had adopted in its investigation of the department of the overseers of the public welfare. The administration of this department is under the direction of a commissioner who has a force of thirty-six employees. The

commission found that the present commissioner devotes only a small part of his time to the department and that the work of the department is carried on largely by the seventeen visitors, eight of whom are men and nine women. The men especially are not familiar with the work which they are doing and have not had the necessary training to enable them to do all that should be done for the needy veteran. The women visitors, some of whom have had considerable experience, but who lack knowledge of the social resources of the city, really act as messengers rather than visitors. They are not allowed to advise with or plan for the families in their care. They are merely sent out to visit them about every two months, in order to verify the statements of the applicants. The result is a lack of intimacy between the department and the families, failure to develop co-operation between the city agencies and the families aided, and a waste of much of the city's money.

The most convincing evidence of failure in the proper administration of this department was found in payments of approximately \$24,000 made by the city to those who are not in need or who, for some other reason, were not entitled to soldiers' relief. Since January 1, 1923, about \$1,500 of this amount has been returned to the city by those to whom payment was illegally made. Of this sum one individual returned \$500; others have signed agreements to return in instalments.

3. THE PAYMENT OF \$300,000 TO THE BOSTON BELTING COMPANY.

In May, 1898, the city of Boston, by written agreement with the Boston Belting Company, settled the basis of all claims for damages which that company had against the city for diverting the water supply of Stony brook from the premises and use of the company. Under this agreement the city agreed to furnish without charge to the Boston Belting Company not over 3,000,000 gallons of water per day, as well as the necessary drainage and sewer facilities to dispose of the used

water, for twenty-five years from January 1, 1898, and as much longer as the city desired, in the discretion of the mayor of the city. If, however, after January 1, 1923, the mayor of the city decided to end the contract rather than continue to furnish water at the above rate free of charge, he might do so by giving the Boston Belting Company six months' notice and paying it the sum of \$387,666.67. During the twenty-five years from January 1, 1898, to January 1, 1923, the Boston Belting Company never used the amount of water that the city had agreed to furnish it and for five years prior to January 1, 1923, the company had used less water than in any similar period theretofore.

In 1922 Mr. George F. Willett, the owner of the controlling interest in the Boston Belting Company, notified the mayor of the city that the company intended to engage in the business of wool scouring because of the profits that could be made, due to the large amount of free water that the company was entitled to from the city of Boston, and desired to know from the mayor whether the city was going to exercise its option to discontinue the use of free water to the company and pay it the sum required under the agreement. The matter was referred to the corporation counsel, who requested the assistant treasurer of the Boston Belting Company to obtain figures which could be used as a basis for a decision by the mayor to discontinue the contract and make a cash payment to the company. Thereafter, on June 2, 1922, the assistant treasurer of the Boston Belting Company furnished the corporation counsel with figures which could be used as a basis for a decision by the mayor in favor of terminating the contract. It was shown by the figures furnished that if the Boston Belting Company took full advantage of its contract, that is, engaged in a business that would make use of 3,000,000 gallons of water per day, it would cost the city the sum of \$50,000 a year. The finance commission investigated the matter and found that if all the

water which the city undertook to furnish the company per day was required each day it would not cost the city over \$10,000 a year. This cost was verified by the chief engineer and director of the metropolitan district commission and the chief engineer and director of the state Department of Public Health and a former division engineer of the water service of the city of Boston. Moreover, the probability of the Boston Belting Company engaging in any business where it could use 3,000,000 gallons of water per day in its Roxbury plant was very remote.

In October, 1922, the mayor up to that time having failed to indicate that he would exercise the option reserved to the city under the contract, Mr. Willett, believing that his efforts to get the mayor to exercise the option were without results, and believing that the corporation counsel regarded the representations made by him and his company as "a bluff," decided to employ a "political lawyer, one in touch with the city people." He accordingly employed Hon. Thomas P. Riley of Malden and agreed to pay him \$25,000. There was nothing that a lawyer could do in the matter that had not already been done by Mr. Willett and his assistant treasurer. No suit was brought or could be brought in any court against the city of Boston. The single question for the mayor to decide was whether it was more to the interest of the city of Boston to allow the contract that had been in effect for twenty-five years to continue than to terminate it and pay a sum of money for so doing. The facts on which he could make a decision were all in the city departments and therefore under his own control and could be easily verified or reviewed by the state agencies that lay the assessment upon the city of Boston for the use of its water.

Although the matter was under discussion between the mayor and the representatives of the Boston Belting Company for more than a year, the first notice to the

public came in an announcement by the mayor in a public address on April 29, 1923, that he had settled with the Boston Belting Company for \$300,000. It was later clearly shown that even if the Boston Belting Company carried out its proposal of engaging in the wool scouring business and used 3,000,000 gallons of water per day, the cost to the city would be less than the interest on \$300,000. This money was taken from an appropriation which had been made for another purpose. This settlement was not in the interest of the city and was unwarranted.

4. PROVINCE STREET WIDENING.

On July 18, 1922, the commission issued a report to the city council and on July 20, 1922, a report to the mayor in opposition to the proposed widening or establishment of a building line in Province street. The opposition of the finance commission was based, among other things, on the insufficient borrowing power of the city at that time to accomplish this purpose. In September, 1922, the street commissioners attempted to establish a building line in Province street by making a temporary building line for a part of the distance between School and Bromfield streets and a permanent building line for the remaining distance. The purpose of this procedure was to confine the awards for damages within the borrowing power of the city at that time. Subsequently, a taxpayers' petition was filed in the Supreme Judicial Court and the city enjoined from paying the awards made on account of the proposed establishment of a building line in Province street. The matter has now been determined by the full bench of the Supreme Court, the decision holding that this attempt by the street commissioners to establish a temporary line was illegal. The result of this decision is that the city will save at least \$250,000, that amount being the difference between what it would have been obliged to pay under the action of the street commis-

sioners in establishing a building line in 1922 and that which it will now have to pay for the actual widening of the street made in 1923.

The commission has neither power nor funds to proceed in the courts to prevent the illegal expenditure of city funds, although it often is the only agency in the city outside of the department of the city making the expenditure in possession of or that can obtain the actual facts surrounding the transaction. The law department and all other departments of the city, except the school committee and those departments whose officials are appointed by the Governor, are under control of the mayor. Either the finance commission or some other agency, other than the departments under the control of the mayor, ought to have both power and funds to institute court proceedings to prevent the illegal use or diversion of city funds.

5. THE STUART STREET WIDENING.

The Stuart street extension and widening was made by the board of street commissioners on September 16, 1921, and damages awarded for the land taken and betterments assessed. The city entered to construct the street on November 16, 1921.

Damages were awarded to fifty-five owners of land; twenty-six of whom accepted the original awards. Twenty-five of the remaining twenty-nine owners have had their awards increased. Two awards were increased during Mayor Peters' administration, in the aggregate sum of \$6,824. Twenty-three awards have been increased during the present administration, in the aggregate sum of \$196,787.50. All of these increased awards received the approval of the mayor.

Several small parcels of property fronting on Eliot street and Tremont street, excluding a small parcel on the corner, were owned equally by J. Murray Howe and Samuel Lebowich, and recorded in the name of William J. Stober. Mr. Howe has been in the real estate busi-

ness in Boston for forty-six years. He has been called to court many times by the city of Boston as an expert in real estate values in Boston. Mr. Lebowich has been in the real estate business in Boston about twenty years.

The street commissioners awarded \$124,370 damages for the taking made of this property. After this award was announced in September, 1921, Messrs. Howe and Lebowich presented to the street commissioners all the facts at their command which in their opinion would justify increasing this award, but no increase was made by the street commissioners. In the latter part of January, 1922, Mr. Howe proposed to Mr. Lebowich that they go to the street commissioners and accept the award. Mr. Lebowich suggested that they await the change of administration, and finally offered to buy Mr. Howe's share of the claim on the basis of the award. Mr. Howe accepted and was paid by Mr. Lebowich one half of \$124,370, the amount of the award made by the street commissioners. After the administration changed Mr. Lebowich filed a suit against the city, and without presenting any new evidence before the street Commissioners was awarded \$160,000 on April 22, 1922, an increase of \$35,630, which amount was paid on May 1, 1922, with the approval of the mayor.

The city took 4,725 square feet of land with the buildings on Church and Grenville streets, belonging to Job E. Gaskin. The street commissioners awarded him the sum of \$90,340 in September, 1921. He was dissatisfied with the award and employed John F. Doherty, Esq., to represent him before the street commissioners. Upon the coming in of the present administration Mr. Doherty was discharged and Hon. Thomas P. Riley of Malden was employed. A hearing was held before the street commissioners and the case presented by Mr. Riley with the aid of two experts, and on April 12, 1922, the street commissioners awarded the sum of \$125,089, an increase of \$34,749. No suit had been brought, no interest payments were running against the city, and the

Law Department had not been consulted. This award was paid with the approval of the Mayor on May 17, 1922.

Mr. Job E. Gaskin testified before the finance commission that in accepting this increased award he had suffered a loss of several thousand dollars. Yet in the same month Mr. Gaskin purchased of George F. Whitcomb his claim against the city for property taken at the corner of Broadway and Mahan place, within the Stuart street extension, and also about 324 square feet of land. Title to the land was taken in the name of Mr. Gaskin's nephew. Notwithstanding that Mr. Gaskin was the real owner of this property, he appeared before the street commissioners as a real estate expert, without disclosing his ownership of the property. The original award by the street commissioners was \$27,340. In December, 1922, the street commissioners increased this award to \$42,000, an increase of \$14,660.

Again, in September, 1922, Mr. Gaskin purchased of William Hoag *et al.*, trustees, property at the junction of Columbus avenue and Grenville place, taking title in the name of Frederick M. Durkee. The street commissioners had awarded \$38,800 for this taking. In December, 1922, the street commissioners increased the award to \$50,000, which was accepted by Mr. Gaskin and paid by the city.

The city's interests are in jeopardy when parties buy law suits against the city for speculative purposes and succeed in those purposes without having to try their cases in court. Two owners of land that had been taken sold their claims for a trifle more than the city had awarded them to one who was willing to speculate and who in a short time after the purchase procured from the city a 54 per cent. increase in one case, and a 28 per cent. increase in the other over the original awards. Ordinary diligence on the part of the city authorities would have revealed the true ownership in these cases. Certainly a trial in court would have

saved the city the humiliation, as well as the cost, of having enriched speculators by paying thousands of dollars more than the original owners were willing to accept.

Street widening in the city of Boston cannot be carried on in the interests of the city under the procedure practised by the present administration in settling awards of damages for the Stuart street extension and widening. The elimination of courts and juries is achieved under this procedure by increasing the original award of damages to a sum agreeable to the claimants, in total disregard of the original finding made by the street commissioners and of the city's interest. Land owners will no longer petition the court for the assessment of damages if they are dissatisfied with the amounts awarded to them when they feel certain that their experts' advice will be taken by the city officials.

6. THE CAMBRIDGE STREET WIDENING.

By chapter 489 of the acts of 1923 the legislature authorized the city of Boston to widen Cambridge and Court streets. This act required the board of street commissioners to submit their plans to the city planning board for approval, and also provided for notice to the finance commission ten days before awarding damages for land taken and assessing betterments.

The finance commission began an investigation as soon as the street commissioners had completed the plans for the widening, and has issued three reports to the mayor. One report dealt with the change of ownership of properties within the widened zone since May 1, 1922. Another report dealt with the subway entrances and exits in the streets to be widened and the need of amending the act of authorization. The third report dealt with the recent sales prices of land within the widening and the income of property to be taken by the widening.

7. AWARDS TO CONTRACTORS NOT THE LOWEST BIDDERS.

During the past year there has been an increasing tendency on the part of officials in charge of departments to show undue favoritism to certain contractors, by awarding them contracts for which they were not the lowest bidders.

Awarding contracts for public works to the lowest bidders after public advertisement is the standard policy of the national government, the state government and of all the best administered cities and towns. When honestly practised the policy assures fair play and equal opportunity for all citizens who are contractors. It secures lower prices. It secures better work. It gives publicity to the costs of the work in question. It assists in the development of standardized and adequate forms of contracts. It develops new bidders and is the only method by which suspicion of political favoritism can be avoided.

When contracts are advertised, the good faith of the city, as well as the interests of economy and efficiency, demands that the contracts be awarded to the lowest responsible bidder. The discretion given to heads of departments to award contracts has been abused by some department heads during the past year.

The total number of advertised contracts made by the various departments of the city during the past year was 592. Of this number 91 have been awarded to others than the lowest bidders. The reasons given by the heads of the departments as justification for awarding the contracts to others than the lowest bidders have not been convincing in most cases.

In some cases contractors of distinguished ability in their line of work have been rejected for reasons that were plainly either personal or political. There has been developed a small group of contractors who appear to have a monopoly of city work.

As one example, in 1919 a corporation was organized under the laws of Massachusetts, known as the C. & R. Construction Company. The stockholders of this corporation had no extended experience in any line of engineering construction work, neither did the corporation have any great financial resources. The principal stockholder had been connected with a firm of contractors that had a contract for laying high pressure water pipes in the city. (See Finance Commission's Reports, Vol. XI., page 291.) In May, 1923, one stockholder owned 677 shares out of 700 issued by the company. During the present administration this corporation had been awarded seventeen contracts, aggregating \$482,749.05, for which it was not the lowest bidder. Five of these contracts were without competition. This corporation was also awarded nineteen contracts, aggregating \$452,374.93, for which it was the lowest bidder.

These contracts were for the laying of water pipes, the building of sewers, the repair of bridges, the removal of snow and ice from city streets, the laying of bituminous pavements, and the building of engine houses and schoolhouses. In no case, except possibly in the laying of water pipes and the building of sewers, could the company be said to be experts.

The result of this policy has been a direct loss to the City of Boston of approximately \$137,000. There is a further and probably much greater loss, due to the stifling of competition and the demoralization of the inspection forces. Responsible contractors refuse to submit bids, knowing that they will not receive the contract if they prove to be the lowest bidders. The favored bidders submit unduly high bids. Inspection has become a mere matter of form. In cases where improper work has been done no penalty has been imposed.

8. WATER SERVICE A LIEN ON REAL ESTATE.

For many years the finance commission has recommended the passage of a law making water furnished by

the city of Boston a lien upon the real estate served. Last year it filed a bill to accomplish this result for the city of Boston. The legislature, by chapter 391 of the acts of 1923, passed such a law not only for Boston but for the entire commonwealth, effective upon acceptance by any city or town. The city of Boston accepted the provisions by vote of the city council on September 10, 1923. The very existence of this law, without its being invoked at all, will result in the more prompt payment, not to say eventual payment, of thousands of dollars in water charges to the city of Boston.

9. "BACK TAXES."

None of the "back taxes" collected during the year 1923 were applied to the reduction of the 1923 tax rate. Nor were any of the "back taxes" collected in the year 1922 in the city treasury at the beginning of the fiscal year 1923. If the taxes levied in any year are more than sufficient to pay the running expenses and other obligations of the city for the year, the balance becomes free or unappropriated cash, and cannot legally be used until reappropriated, except that the assessors may apply it to the reduction of the tax rate, thus returning to the taxpayers these excess taxes.

At the beginning of the present fiscal year, the city collector's books showed uncollected taxes in the sum of \$7,069,000. Something less than \$800,000 of this amount was needed to discharge all the obligations then existing against the city of Boston on account of taxes levied up to the date of the declaration of the tax rate in September, 1923. There had been collected in "back taxes" a sum sufficient to discharge the obligations of the prior year and allow the sum of \$3,000,000 to be applied to the reduction of the tax rate. The matter was called to the attention of the mayor before the declaration of the tax rate and the suggestion was made that these "back taxes" be applied to the reduction of the tax rate. The substance of the mayor's

reply was that this money was used in lieu of borrowing in anticipation of the receipt of the current year's taxes.

Under this practice the current expenses of the city are being paid with the proceeds from tax levies of two or more years, instead of one, as the law provides. Moreover, the possession of several million dollars unappropriated cash in the city treasury each year invites extravagance and encourages delay in the prompt collection of current taxes.

10. ABATEMENTS.

Under clauses 17 and 18 of section 5 of chapter 59 of the general laws, a widow or an unmarried woman above the age of twenty-one, a person over seventy-five years of age, a minor whose father has died, or any person who by reason of age, infirmity and poverty is unable to contribute fully toward the public charges, who have real estate in the city valued at not more than \$1,000, may upon application obtain from the board of assessors a partial or total abatement of the taxes on the property. This law was passed in order to help those persons who, on account of owning real estate, were not eligible to aid from the overseers of the public welfare, and was designed to assist them in supporting themselves. The board of assessors, before granting an abatement, should carefully investigate the petitions presented. The finance commission is now engaged in investigating all abatements of taxes for the year 1922. Work is now well under way.

11. OVERLAY.

Unlike any other city or town in the commonwealth, the city of Boston is not limited in the use of its tax overlay to the necessary abatements and to the avoidance of fractional divisions of the amount to be assessed. The result is that a substantial part of the more than one million dollars levied this year as overlay was devoted to the general expenses of the city without being appropriated.

The finance commission believes that the overlay should be limited to the same purposes as required by law in the other cities and towns of the commonwealth and the balance, if any, kept intact. In the year 1923 the city paid the commonwealth \$696,000 on account of polls collected to defray the cost of the soldiers' bonus, although of this amount the city had collected only \$104,000.

It seems obvious that if the city was not provided with such a generous overlay and had to set it up against actual abatements, more of its poll taxes would be collected than is the fact at the present time. It is true that the assessors are not required to exercise their maximum power of $2\frac{1}{2}$ per cent. of the tax levy as overlay, yet it can hardly be expected that they will levy an overlay less than the maximum while the city is not required to apply or retain it, as other cities are required to do.

12. NEGLECT OF THE CITY COUNCIL TO CARRY OUT A MANDATE OF THE LEGISLATURE.

The legislature, by chapter 516 of the acts of 1922, required every city and town where an accounting system had not been installed by the commonwealth to place the question whether or not that city or town should have such an accounting system on the ballot at the next election following June 7, 1922, when the act was approved by the governor. The act further required that if a majority of the voters voting thereon voted in the affirmative in answer to that question, then the city council should forthwith petition the director of the division of accounts of the department of corporations and taxation of the commonwealth for the installation of an accounting system by the commonwealth.

At the city election held in Boston on December 12, 1922, it was voted by a large majority to install such an accounting system in the city of Boston. The city council neglected to comply with the mandate of the

legislature. On September 27, 1923, the finance commission called the attention of the council to its neglect and thereafter, on November 19, 1923, the council voted to request the director of the division of accounts of the department of corporations and taxation to install such a system. This neglect of the city council will delay the installation of the state accounting system about one year.

13. ADOPTION OF A CITY ORDINANCE BY THE MAYOR AND CITY COUNCIL IN OPPOSITION TO THE VOTE OF THE PEOPLE.

In 1919 the voters of the city of Boston voted against the adoption of the two-platoon system in the Boston Fire Department, by a vote of 43,011 to 37,612. Again in 1920 the question came before the people and was again defeated by a vote of 90,524 to 59,704. On January 30, 1923, the mayor and city council passed an ordinance establishing the two-platoon system in the fire department, to become effective February 1, 1924.

No more flagrant disregard of the people's wishes in a matter of city administration and use of public funds by city officials has been brought to the attention of the commission. The cost of this change in the administration of the fire department is estimated to be \$350,000 for the year 1924 and increasingly more each year thereafter.

14. ATTEMPT BY THE MAYOR AND CITY COUNCIL TO VIOLATE THE CITY CHARTER.

On May 14, 1923, the mayor recommended that the council appropriate the sum of \$2,000 from the reserve fund to pay the expenses of a committee which he would appoint to attend the dedication exercises of the Statler Hotel in Buffalo, N. Y. The council, under the suspension of the rules, passed the order.

The finance commission, under date of May 17, called the attention of the mayor and the city council to the fact that an appropriation for such a purpose was a viola-

tion of the city charter, section 49; and filed with the city treasurer and city auditor a copy of its communication. The money was not expended.

15. PURCHASES OF RUBBER TILE FLOORING.

It appeared that in April, 1922, the mayor and Mrs. Curley made a visit to the home of James H. Stedman, the president of the Stedman Products Company, in Braintree. Mr. Stedman was a stranger to both the mayor and Mrs. Curley. The visit was made with the object of inspecting the rubber tile flooring in the home of Mr. Stedman. During the visit an order was given by the mayor to Mr. Stedman to cover certain parts of the mayor's home in Jamaicaway with rubber tile flooring, but there was no mention made of the price of the flooring.

Shortly thereafter Mr. Stedman called at the office of the mayor in City Hall. While there the mayor gave him an order for the installation of a rubber tile flooring in the mayor's private office suite and in the office of the manager of the George Robert White Fund, both at City Hall. The chairman of the schoolhouse department was called to the mayor's office during Mr. Stedman's visit and was directed by the mayor to consider the use of Mr. Stedman's product for installation in the public school buildings. Thereafter rubber tiling of the Stedman Products Company was specified in contracts for the construction of school buildings.

Although the rubber tiling was furnished to the mayor in his house in June, 1922, it had not been paid for or billed to him up to the date of the finance commission's investigation in May, 1923. As soon as Mr. Stedman knew that the finance commission was investigating the matter, he called on the mayor at his home, and immediately thereafter sent the mayor a bill, which was promptly paid. There was no charge made on the books of the Stedman Company to the mayor of Boston for the products furnished him. On the contrary on the order card at the Stedman factory, where the goods

were prepared and shipped, there was a notation, "Not charged." Bills, however, were regularly sent to the city of Boston for such floors as were furnished the city.

Section 8 of chapter 268 of the general laws provides that:

SECTION 8. A legislative, executive, judicial, county or municipal officer who corruptly requests or accepts a gift or gratuity or a promise to make a gift or to do an act beneficial to him, under an agreement or with an understanding that his vote, opinion or judgment shall be given in any particular manner, or upon a particular side of any question, cause or proceeding, which is or may be by law brought before him in his official capacity or as a consideration for any speech, work or service in connection therewith, or that, in such capacity, he shall make any particular nomination or appointment, shall forfeit his office, be forever disqualified to hold any public office, trust or appointment under the constitution or laws of the commonwealth, and be punished by imprisonment in the state prison for not more than ten years or by a fine of not more than five thousand dollars and imprisonment in jail for not more than two years.

The finance commission sent a transcript of the evidence taken in the matter to the district attorney to see whether or not the above section of the law had been violated.

16. FACTS RELATING TO AN OFFICIAL OF THE HEALTH DEPARTMENT.

The Richmond Live Poultry Company purchased a poultry business in the fall of 1922 on Richmond street in Boston. The license under which the business was operated had been issued to another concern and was not transferable without the consent of the health commissioner. The deputy commissioner of the health department in charge of the food division reported adversely on the transfer of this license to the Richmond Live Poultry Company, because the proprietor of that company had been in court several times on complaint

of the health authorities for the manner in which he conducted his poultry business, and in December 13, 1922, the health commissioner rejected the application for a transfer of the license.

One evening shortly before Christmas of 1922, the deputy commissioner of the health department was called upon at his home by a messenger, who delivered to him a package containing a large turkey, a box of cigars, and \$200 in an envelope which bore the address of the Richmond Live Poultry Company. The messenger stated that the package was for the wife of the deputy commissioner. The deputy commissioner notified a representative of the district attorney of this occurrence and later turned over the evidence to the finance commission.

The health commissioner suspended the deputy commissioner for giving publicity to the above facts and for not returning the articles received to the Richmond Live Poultry Company. Subsequently, after a hearing, the commissioner reversed himself and restored the deputy commissioner to his former rank in the department without loss of salary. During the period that the deputy commissioner was suspended the commissioner granted a license to the Richmond Live Poultry Company, reversing his own action of December 13, 1922.

The finance commission, after investigation, transmitted a transcript of the evidence to the district attorney, who presented it to the grand jury, and an indictment was found against Abraham Kubitsky, president of the Richmond Live Poultry Company. The case has not as yet been brought to trial.

Respectfully submitted,

MICHAEL H. SULLIVAN, *Chairman,*
CHARLES L. CARR,
COURTENAY GUILD,
JOHN F. MOORS,
J. WALDO POND,

The Finance Commission.

PART II.

OFFICIAL COMMUNICATIONS.

COMMUNICATION TO THE COMMITTEE ON JUDICIARY
in relation to
MAKING WATER RATES A LIEN UPON
REAL ESTATE.

BOSTON, February 3, 1923.

To the Honorable the Committee on Judiciary:

The Finance Commission has filed House Bill No. 20, to establish a lien upon real estate for supplying water in the City of Boston.

Income from the water service in the City of Boston is applied to the cost of maintaining the Water Service, paying the annual water debt requirements; and paying the assessment of the Metropolitan Water Board. The balance, which should be very substantial, under the law must be applied to the general debt requirements of the city. Water charges, therefore, promptly collected, mean a lower tax rate.

The movement to permit the City of Boston to levy a lien upon real estate for water supplied by the city began many years ago. In the last decade the city has lost a large amount of money in uncollectible bills. A certain class of citizens has devised a scheme of straw transfer of property which defeats the claim of the city for the water rates.

Water may be shut off for the nonpayment of water bills, but upon a change of ownership the city must supply water and cannot require the new owner to pay the outstanding bill. Owners of large apartment houses especially often defeat the attempts of the city to collect water charges by a nominal change of ownership.

Bills for meter service (the city being now about 70 per cent. metered) are rendered quarterly, in arrears. The city is thus extending its credit, without any security or adequate means of collection. If the shut-off

method is used on all delinquents it will require an enormous number of men to operate it and open the way for irregularities, similar to those noted in the accompanying report of the commission to the Mayor. When all water bills were rendered annually in advance the problem was comparatively simple and was not beyond the remedy furnished by the shut-off method. But now with the number of charges increased four times and the number of users increased a number of times (because there are more meters than property owners) the shut-off method is both inadequate and impracticable.

The Finance Commission, therefore, recommends the enactment of House Bill No. 20.

The commission sends to your honorable committee herewith a copy of its report to the Mayor of October 11, 1922, on the Water Service, Income Branch, of the Public Works Department.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE COMMITTEE ON METROPOLITAN
AFFAIRS

in relation to

THE LEGISLATIVE BILL PROVIDING FOR THE
APPOINTMENT OF THE SCHOOLHOUSE
COMMISSION BY THE SCHOOL COM-
MITTEE.

BOSTON, February 14, 1923.

To the Honorable the Committee on Metropolitan Affairs:

On February 1 your committee gave a hearing on House Bill No. 937, which provides for the appointment of the Schoolhouse Commission of the City of Boston by the School Committee instead of by the Mayor.

At that hearing the Corporation Counsel referred to the purchase of fuel oil by the business agent of the School Committee in the summer of 1922 in a manner detrimental to the city's interests.

The chairman of the Finance Commission replied briefly to this reference of the Corporation Counsel, and later procured permission of your honorable committee to reply still further in writing.

There are five schools in the City of Boston now equipped with oil-burning heating apparatus. The Schoolhouse Commission procured the installation of oil-burning apparatus in these schoolhouses by the Petroleum Heat and Power Company without competition, assigning as a reason that in the many public buildings that it had visited in Boston and elsewhere where oil-burning apparatus had been installed the apparatus installed by the Petroleum Heat and Power Company was the best and should be used in the first few schoolhouses as an experiment. The Finance Commission made no objection to this procedure.

The following is a record made by the business agent of the School Committee last spring and summer, when the time arrived for purchasing a supply of fuel oil for use in the schoolhouses:

BEFORE ADVERTISING.

Mr. WILLIAM C. McTARNAHAN of the Petroleum Heat and Power Company called and described the activities of his organization prior to the preparation of the specifications. He had a standard form of contract and a number of contracts which had been executed with other concerns for the delivery of oil. Such contracts cared for the rights of the Petroleum Heat and Power Company with great care, but were of practically no protection to the purchaser.

Mr. MAHAR of the Schoolhouse Commission stated that contracts (noncompetitive) had been entered into with the Petroleum Heat and Power Company because after a painstaking investigation of a number of oil-burning plants he had convinced himself that such plants would have the greatest chance of success in school buildings.

He stated that he had told Mr. McTarnahan positively that he had nothing to do with the purchase of the fuel oil but that that matter would be handled wholly by this office.

AFTER ADVERTISING.

In order that the advertisement in the *City Record* might not be wholly overlooked, copies of it were sent to the following:

Petroleum Heat and Power Company.

100 Boylston street, Boston, Mass.

Mexican Petroleum Corporation.

120 Broadway, New York, N. Y.

Also to the above Company at Chelsea, Mass.

Beacon Oil Company.

111 Devonshire street, Boston, Mass.

Standard Oil Company.

50 Congress street, Boston Mass.

88 Broad street, Boston, Mass.

Ballard Oil Burning Equipment Company.

289 Congress street, Boston, Mass.

Boston Harbor Oil Company.

279 Northern avenue, Boston, Mass.

Gulf Refining Company.

10 High street, Boston Mass.

Texas Company.

261 Devonshire street, Boston, Mass.

Simplex Oil Heating Company.

6 Beacon street, Boston Mass.

Atlantic Refining Company.

248 Boylston street, Boston, Mass.

Mr. KELLEY of the Ballard Oil Terminal Corporation called to secure copies of the proposals, spoke at some length on the activities of his organization, of his failure to be permitted to compete for the installation of oil-burning apparatus in the Boston school buildings, and of his purpose to put in a bid on the fuel oil for our schools.

AFTER BIDS WERE OPENED.

Mr. MAHAR of the Schoolhouse Commission called and expressed the hope that I would be able to place the order with the Petroleum Heat and Power Company for the reason that he would expect to get a more sympathetic co-operation from the organization during the first year of the use of oil, and that he had expected to secure the use of the engineering staff of that organization in making tests on the boiler plants of the schools in which the apparatus was installed.

He appeared to be fearful that if the order for oil were placed with some other firm there might be a failure of the apparatus to work satisfactorily and a difficulty in placing the responsibility.

Mr. GLYNN of the Schoolhouse Commission (chairman) called up on the telephone and expressed himself to practically the same effect. He added that the Mayor was very much interested in the Petroleum Heat and Power Company securing the order.

He stated that in view of the offer of the Ballard Company of a higher B. T. U. per pound, the Petroleum Heat and Power Company were prepared to increase their (B. T. U.) offer.

Mr. GLYNN AND Mr. MAHAR called at the office and went over the same ground.

Mr. McTARNAHAN called on the telephone and expressed his disappointment at not being awarded the contract. Expressed fear that a competitor awarded the contract might endanger the success of the apparatus by throwing some

extraneous matter into the oil tank. He was asked several times if he were placed in the position of the business agent what decision he would make, but failed to answer.

D.: BOGAN of the School Committee called up on the telephone and urged that the contract be awarded to the Petroleum Heat and Power Company on the grounds advanced by Mr. Mahar and Mr. Glynn.

Later called at the office and urged that both bids be rejected and the matter readvertised.

Mr. BALLARD of the Ballard Fuel Oil Terminal Corporation called to inquire about the award.

Mr. KELLEY of the same organization called on a later date and was given copies of the contract in quadruplicate to execute.

He was advised, however, that the papers did not constitute a contract until they had been signed by a member of the School Committee and that his organization should not commit itself in any contract for oil supply for these schools until the contract had been signed.

Persons in several city departments called the office in my absence to inquire as to the status of the award and the contracts.

Mr. FIELD of the New England Oil Refining Company stated: Mr. McTarnahan had pestered Mr. Howland and him by the number of his visits to the office and the persistence of his efforts to get the New England Oil Refining Company to withdraw. Mr. Field stated that Mr. McTarnahan had offered to pay the New England Oil Refining Company the two hundred and odd dollars difference in the bids if the New England Oil Refining Company would withdraw.

This statement was called to the attention of the School Committee at its conference on Monday, July 31, 1922. (See memorandum of August 3, 1922.)

This was the first intimation that this office had that the New England Oil Refining Company was the source of the Ballard Company supply.

AFTER CONTRACT WAS SIGNED.

Dr. BOGAN at the table at the Adams House stated that it was common talk three weeks ago that the matter was all sewed up for the New England Oil Refining Company.

Corporation Counsel SULLIVAN, while approving contracts, stated that the Mayor had called his attention to the matter,

but that he had informed him that his authority was limited to passing upon the form of contract and bond.

He stated that the Mayor was somewhat disturbed by a statement that the contract would be awarded to the Ballard Company because of collusion between Mr. Kelley and the business agent.

In view of the foregoing experience the business agent saw fit to acquaint each member of the School Committee with the situation and on July 27 wrote them the following letter (under the rules of the School Committee any member of the School Committee may sign a contract in behalf of the committee):

BOSTON, July 27, 1922.

To the Members of the School Committee:

As you have already been advised, this office advertised proposals for furnishing fuel oil for five Boston schools on Saturday, July 15, 1922, and opened bids on Monday, July 24, 1922, at 12 m.

Two bids were received — one from the Ballard Fuel Oil Terminal Corporation and one from the Petroleum Heat and Power Company.

Both organizations quoted price of \$0.0425 per gallon and both specified that the moisture or sediment shall not be more than 1 per cent.; that the gravity at 60 degrees Fahrenheit shall be between 13 and 16 degrees Beaumé; that the flash point (closed cup) shall not be lower than 150 degrees Fahrenheit.

The Ballard Fuel Oil Terminal Corporation specified a heating value (B. T. U. per pound) of 18,500, while the Petroleum Heat and Power Company specified a heating value (B. T. U. per pound) of 18,200.

The proposal states distinctly that "In determining the award of the contract consideration will be given to the quality of the fuel oil as well as to the price per gallon. The right is reserved to reject any or all bids."

In the purchase of oil, as in the purchase of coal, the heating value named is of just as much importance as the price named, for the reason that under the clause in the contract "Price and Payment" there is a provision that the price named in the proposal shall be corrected for variations above and below the heating value (B. T. U.) stated by the contractor in his proposal

as follows: "Multiply the contract price by the B. T. U. in the fuel oil delivered and divide by the B. T. U. specified by the contractor. This correction shall be figured to the nearest one hundredth of one cent."

It therefore follows that if two contractors name the same price and one specified a higher B. T. U. it is equivalent to specifying a lower price. If he delivers oil of a higher B. T. U. it follows that a smaller quantity would be needed to produce the same amount of heat, or if he failed to deliver oil with the higher B. T. U. and delivered oil with the same B. T. U. as his competitor there would be an adjustment of the price, which would bring the price paid for the oil down below that of his competitor.

In the case now before the School Committee the difference in the B. T. U. specified by the two contractors amounts to seven one hundredths of one cent per gallon, or about \$216.30 on the total quantity estimated. It is, therefore, my opinion that the contract should be entered into with the Ballard Fuel Oil Terminal Corporation at the price named by that organization and with the guaranty specified in its bid.

There is one slight defect in the bid submitted by the above organization in that on page 6 of the proposal it failed to set forth on the line "B. T. U. per pound of fuel oil as delivered" under "Data to Establish a Basis for Payment," the number of B. T. U. per pound which it had set forth on the line "Heating Value (B. T. U. per pound)" on the last line of the paragraph under "Fuel Oil" which it had declared they proposed to furnish.

I have discussed this matter carefully with Mr. Silverman of the Law Department and have been advised that this point can be fairly and legally taken care of by rejecting the bids and entering into a contract with the Ballard Fuel Oil Terminal Corporation without further advertising, and that such is the common method of dealing with such situations where the interests of the city are best served in such a manner.

I see no reason to do otherwise as the proposals were fully advertised, copies of the advertisement were sent to every one who had expressed any interest in the matter, as well as to several organizations who were reported to me by our fuel expert as being able to deliver the oil if awarded the contract. The only other way in which the matter could be handled would be to reject the bids and readvertise. This is an expedi-

ent that this office very rarely uses. It is distinctly unfair to organizations submitting bids in good faith as it discloses to competitors who did not bid the first time the figures which they submitted and gives such organizations an unfair advantage. Other departments of the city who have resorted to this policy too frequently find themselves unable to get organizations of good standing to bid on their contracts, with the result that competition is limited to very few firms and prices become excessive. I have, therefore, subject, of course, to your approval, rejected bids and directed the execution of contract with the Ballard Fuel Oil Terminal Corporation at the figures and with the guaranties named in their proposal.

The Ballard Fuel Oil Terminal Corporation has been advised that such award is subject to your final approval and that they must not consider that contract is closed until it has been executed by a member of the Board.

I am sending copy of this letter to each member of the Board, and with the request that whichever member is handed the contract to sign will confer with the other members before signing it and make sure that a majority of the Board favors such action.

I am taking this step for the reason that considerable pressure has been brought to bear upon the office to do otherwise, and I have thought it well to place before the members of the Board all the facts.

Very truly yours,

WILLIAM T. KEOUGH,
Business Agent.

The Finance Commission wishes to emphasize two statements in the foregoing letter of the business agent of the School Committee. The first is the reason given by the business agent as to why it was inadvisable to readvertise for bids. The commission believes this policy of the business agent is sound and for the best interests of the city. The second matter is contained in the last paragraph of the business agent's letter, which indicates the pressure brought to bear upon the business agent by city officials acting for or under the direction of the Mayor to do otherwise than his own best judgment dictated.

The following report of the business agent made at the time indicates how the matter was finally dealt with by the School Committee.

BOSTON, August 3, 1922.

THE SCHOOL COMMITTEE IN CONFERENCE MONDAY,
JULY 31, 1922.

The matter of the award of the contract for fuel oil for five school buildings, proposals for which were advertised on Saturday, July 15, 1922, and bids on which were opened on Monday, July 24, 1922, was brought up for discussion.

The following were present:

Mr. William C. McTarnahan and another, representing the Petroleum Heat and Power Company; Mr. Kelley, representing the Ballard Fuel Oil Terminal Corporation, and Mr. Perry Barker, consulting fuel expert to the business agent.

The business agent recommended that all bids be rejected for the reason that the one which made the best offer, that of the Ballard Fuel Oil Terminal Corporation, was defective, in that, through error or inadvertence, the bidder failed to enter under "Data to Establish a Basis for Payment" heating value which he had specified he proposed to furnish under "quality of Fuel Oil."

He recommended that contract be awarded, without further advertising, to the Ballard Fuel Oil Terminal Corporation, for the reason that such action appears to be best for the interests of the city.

Both representatives of the Petroleum Heat and Power Company, representative of the Ballard Fuel Oil Terminal Corporation and Mr. Barker presented their views.

The majority of the Board expressed their approval of the recommendation of the business agent, and the chairman signed the contract with the Ballard Fuel Oil Terminal Corporation.

In the opinion of the Finance Commission the foregoing record of the business agent is a sufficient refutation of the intimation made by the Corporation Counsel on February 1 before your committee, and verifies what the chairman of the Finance Commission said on that date with regard to the interference of city officials having no duty in the premises with the duties of the

business agent of the School Committee, in an effort to direct the placing of a contract to other than the lowest bidder.

All of the foregoing the Finance Commission submits as additional evidence why the Schoolhouse Commission should be appointed by the School Committee and not by the Mayor.

The commission wishes also to submit to your honorable committee the cost of first-class construction per cubic foot in other large cities of the country, and two other Massachusetts cities, for comparison with the cost in Boston; also the cost per pupil for repairs and alterations in these same cities as compared with the cost of repairs and alterations in Boston. This information has been received from the cities named within a few days.

It appears that in the matter of new first-class construction Boston is paying 45.9 cents per cubic foot for high school construction and 53 cents per cubic foot for elementary. The following table shows the cost of both high and elementary construction in:

Worcester, Mass.....	\$0 19	per cubic foot.
Springfield, Mass.....	30	per cubic foot.
Pittsburgh, Pa.....	37	per cubic foot.
Denver, Colo.....	37½	per cubic foot.
Philadelphia.....	39	per cubic foot.
Chicago.....	39	per cubic foot.
Cincinnati.....	40	per cubic foot.
Cleveland.....	40	per cubic foot.
Rochester, N. Y.....	41	per cubic foot.
Newark, N. J.....	44	per cubic foot.
New York City.....	60	per cubic foot.

The cost of alterations and repairs in Boston is \$8 per pupil per year, as compared with:

Denver.....	\$1 10	St. Louis.....	\$4 30
Rochester, N.Y.....	1 30	Pittsburgh, Penn....	4 40
San Francisco.....	2 90	Cleveland.....	4 60
Newark, N. J.....	3 00	New York City.....	5 00
Cincinnati.....	3 30	Springfield, Mass....	6 00
Philadelphia.....	3 70	Chicago.....	6 40

Boston has 122,000 public school children, for whom it pays about \$200,000 a year more for repairs than the city of Chicago pays for the same number of pupils. Boston pays \$524,000 more per year for repairs and alterations of school buildings than does the city of Philadelphia for the same number of pupils.

The Finance Commission believes that this excessive cost of repairs and alterations of school buildings would be saved if the appointment of the Schoolhouse Commission was made by the School Committee.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE COMMITTEE ON MUNICIPAL
FINANCE

in relation to

LEGISLATIVE BILLS PROVIDING FOR FIXING
THE TAX LIMIT OF THE CITY OF BOSTON.

BOSTON, February 24, 1923.

To the Honorable the Committee on Municipal Finance:

GENTLEMEN,— There are now pending before your Honorable Committee two bills of the Mayor of Boston, Senate No. 213, to fix the tax limit in the City of Boston for the financial year ending January 31, 1924, at an unnamed amount. The other bill, House No. 207, provides that the tax limit in Boston shall be fixed by the Mayor and City Council.

Both these bills have been given hearings by your Honorable Committee. The Finance Commission desires to present in summarized form its reason for opposing the bill to permit the tax limit to be fixed by the Mayor and City Council, and to submit the basis, on which it believes the amount of the tax limit should be fixed by the General Court for the present financial year.

Since 1913 all the cities in the Commonwealth except Boston have been permitted by city ordinance to fix their own tax limits. It is a fact that the tax rate in a majority of these cities has increased to a greater extent since that law was passed than it has increased in Boston, although Boston has doubled its appropriations for schools in that time. A table showing the tax rate of every city in the Commonwealth from 1913 to 1922, both inclusive, is annexed.

Whether there is any weight of opinion in these cities that it was a mistake to permit the cities to fix their own

tax limits may not be known. It may be said, however, that if such opinion exists in one or more cities, it would be very difficult for it to be heard in any effective way before the Legislature. The petition of a few people in a single city to have the tax limit fixed by the Legislature for that city would probably have the combined opposition of every city official in the Commonwealth.

The Finance Commission has always maintained that the General Court should fix the tax limit for the City of Boston. Under the charter amendments of 1909 the Mayor of the city is given control of the appropriation within the tax limit. Undoubtedly this control was given because there was a tax limit. To remove the tax limit now would upset the theory upon which was based such large financial control in the hands of the Mayor.

Moreover, the charter amendments have taken all power of initiating or enlarging appropriations from the City Council and have made it a criminal offence for a member of the City Council to directly or indirectly take part in the employment of labor by the city or County of Suffolk, or in the executive or administrative business of the city or county.

The Finance Commission believes that if the City Council is given the power to fix or assist in fixing the tax limit these provisions of the city charter will become null and void as a practical matter, for the reason that the Council will have sufficient power to destroy the Mayor's initiative in appropriations and freedom in executive matters.

In the year 1922, there were 95,129 persons who paid all the taxes assessed upon the personal property and real estate in the City of Boston. Of this number, 10,839, about one ninth, lived outside the city. There is no separate record kept of the valuation of the property assessed to nonresidents. It seems conservative to use the same percentage as to valuation that the number of nonresident taxpayers bears to the whole number of

taxpayers. This means that there is owned in the City of Boston by people who live outside the city property assessed at \$186,429,086.

THE AMOUNT OF THE TAX LIMIT.

The appropriations of the City of Boston are based on the following three items:

1. Unappropriated cash in the treasury at the beginning of the fiscal year.
2. Estimated revenue other than taxes.
3. Amount that may be raised by taxes within the tax limit.

Last year the Legislature fixed the tax limit at \$12.25 on each one thousand dollars of the average valuation of the city for the three preceding years. The amount actually appropriated by the city was \$12, which happened to be exactly the amount recommended by the Finance Commission.

This year, on account of the increased valuation of the city, the tax limit of last year, namely, \$12.25, will give an appropriating power of \$602,000 more than the same tax limit gave last year.

The City Auditor has assured the Finance Commission that the balances of department appropriations last year will amount to at least \$500,000. This sum, therefore, being unappropriated or free cash in the treasury on the first day of the present year, is the first item to be used as a basis of appropriations for this year.

The second item is the estimated revenue from sources other than taxation, which has been determined by the City Auditor to be \$5,095,000.

The third and last item is the sum which the tax limit, as fixed, will yield when multiplied into the average valuation for the last three years.

The proper method, in the opinion of the Finance Commission, for determining what this tax limit should be is to first consider what it costs to carry on the busi-

ness of the city and county last year. This cost was \$24,515,358.84. There are certain automatic salary increases in the Police and Fire Departments, and some other departments, that the city is already obligated to make. The Finance Commission estimates these automatic increases at \$225,000.

This amount should be added to last year's cost, making the cost this year, on the basis of last year and the automatic increases for the present year, the sum of \$24,740,358.84.

The only items in the Budget Commissioner's report filed with your Honorable Committee calling for additional expenditures this year are the proposed addition of 100 extra policemen, thus increasing the cost of the Police Department \$150,000, and the proposed completion of motorizing the Fire Department at a cost of \$300,000. Thus, to the sum of \$24,740,358.84 should be added \$450,000, making the total \$25,190,358.84.

The other items which the Budget Commissioner sets out as important are not new items in kind or amount. In fact the Soldiers' Relief Department spent \$1,250,000 last year, although the Budget Commissioner estimates that \$800,000 will be sufficient this year. The Budget Commissioner's estimate of \$100,000 this year for the Library Department for the purchase of new books is the same amount as was used last year.

The item in the Budget Commissioner's report entitled "in addition to these items the department estimates provide for general salary increases to all employees whose present salary is not in excess of \$2,000" has no estimate of what such a policy is likely to cost. The Finance Commission recommends that this item be disregarded, The Finance Commission therefore estimates the cost of carrying on the business of the city and county the ensuing year at \$25,190,358.84.

The average valuation of the city on which the appropriations for the present year are based is \$1,606,575,-806.95. A tax limit of \$12.25, the same as last year, will yield the sum of \$19,680,553. Add to this sum the

estimated revenue and the unexpended cash in the treasury February 1, viz., \$500,000, sources other than taxes, viz., \$5,095,000, and the total is \$25,275,653. This is about \$85,000 more than the estimated cost as determined above. Another 25 cents added to this tax limit of \$12.25 will yield an additional sum of \$400,000 which, in view of the experience of the city last year, the Finance Commission believes ample for this year. A more graphic statement of the foregoing follows:

1. Last year's expenditures	\$24,515,358 84
2. Automatic salary increases this year estimated	225,000 00
3. Cost of proposed increase of 100 men in the Police Department	150,000 00
4. Cost of completing the motorization of the Fire Department	300,000 00
5. Cost of carrying on the business of the city and county this year on the basis of last year's cost plus \$675,000 for extensions and salary increases	<u>\$25,190,358 84</u>

WAYS AND MEANS THIS YEAR.

1. Unappropriated cash in treasury February 1, 1923	\$500,000 00
2. Estimated revenue from sources other than taxes	5,095,000 00
3. Tax limit of \$12.25 (same as last year) on average valuation of \$1,606,575,806.95 will yield	19,680,553 00
4. Total within a tax limit of \$12.25 which is \$85,000 more than last year	\$25,275 553 00
5. An additional 25 cents on a tax limit of \$12.25 will yield	400,000 00
6. Total within a tax limit of \$12.50	<u>\$25,675,553 00</u>

The Finance Commission regrets to report that last year the Mayor did not make the effort to reduce the

cost of carrying on the business of the city and county that was expected of him, in view of his pre-election and inaugural statements. There was expended in the departments of the city over which the Mayor had exclusive control \$1,200,000 more than in the previous year, although the tax rate remained the same as the previous year. The annexed table will show how these additional expenditures were met in these departments without increasing the tax rate.

The application of the "back" taxes collected last year to the payment of current expenses of the last fiscal year is, in the opinion of the Finance Commission, illegal. There is another item of free cash that ought to have been in the treasury on February 1, but which was not there. The excess of the revenue other than taxes received last year over the amount estimated at the beginning of last year was used to pay current expenses of last year. Such use of this fund was also illegal, in the opinion of the Finance Commission. These items—"back" taxes amounting to \$2,814,-128.56, and excess revenue other than taxes amounting to \$1,303,808.54, a total of \$4,117,937.10—should be available for this year's appropriations. Because they are not available the tax limit must be \$12.50 at least, instead of \$10.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

TABLE SHOWING HOW THE TAX RATE IN THE CITY OF BOSTON FOR THE YEARS 1921 AND 1922 WAS DIVIDED AS TO STATE, COUNTY, SCHOOLS AND CITY DEPARTMENTS.

	1921.	1922.	Increase.	Decrease.
State tax.....	\$3 69	\$2 84	.....	\$0 85
County tax.....	1 45	1 49	.04	
Schools.....	8 03	8 04	.01	
City departments.....	11 53	12 33	.80	
Total tax.....	24 70	24 70	.....	.....
Total increase and decrease.....	.....	.....	\$0 85	\$0 85

TAX RATE PER \$1,000 ASSESSED IN THE CITIES OF THE COMMONWEALTH OF MASSACHUSETTS, 1913-22.

50

Cities.	1913.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	Per Cent. of Increase.
Arlington.....	.....	.....	.....	\$19 20	\$19 80	\$19 00	\$19 60	\$21 80	\$25 90	\$32 30	\$30 00 .56
Beverly.....	\$17 70	\$15 50	16 20	15 60	18 80	17 80	19 20	20 00	22 80	20 40	1 5
Boston.....	17 20	17 50	18 00	17 80	17 70	21 20	23 60	24 10	24 70	24 70	43
Brockton.....	21 00	22 70	22 90	22 80	23 00	25 80	26 90	30 90	34 90	37 00	76
Cambridge.....	20 40	21 40	23 00	23 50	23 50	25 00	28 30	31 30	29 10	30 00	47
Chelsea.....	21 80	24 00	24 00	24 00	23 80	23 80	25 60	27 80	33 00	34 20	57
Chicopee.....	21 50	19 70	18 50	18 70	18 70	20 00	21 00	30 00	26 50	26 50	23
Everett.....	21 00	23 30	24 00	23 90	21 80	22 60	27 60	30 90	30 60	31 80	51
Fall River.....	20 30	23 20	23 00	21 20	24 70	22 60	26 00	25 40	24 20	26 00	23
Fitchburg.....	20 00	21 00	20 80	20 40	23 80	20 80	24 40	27 60	27 60	28 00	40
Gloucester.....	19 40	22 00	21 60	22 00	23 40	23 20	26 00	27 80	28 80	30 00	54
Haverhill.....	19 00	18 60	20 20	20 20	22 80	21 80	26 00	26 00	28 80	29 00	52
Holyoke.....	16 60	18 80	18 80	18 40	18 80	19 20	20 80	22 50	24 00	24 50	47
Lawrence.....	18 00	18 00	18 86	18 80	18 80	22 80	24 80	31 20	28 00	28 40	57
Leominster.....	.....	.....	.....	21 00	21 75	22 50	22 50	22 50	26 80	29 20	39
Lowell.....	19 40	21 90	20 80	21 20	23 40	23 80	26 00	27 20	31 40	30 60	57
Lynn.....	20 00	21 80	21 00	23 00	21 80	21 70	27 40	28 40	34 20	34 20	71

	19 20	20 90	22 80	21 40	23 30	24 40	30 50	29 70	33 70	32 70	70
Malden.....	21 90	22 20	21 50	21 60	22 00	24 20	26 20	29 00	30 60	29 80	36
Marlborough.....	19 00	20 40	20 80	19 80	21 40	22 60	29 40	29 80	35 20	35 00	84
Medford.....	20 40	21 70	23 70	22 00	23 40	23 40	26 20	29 50	30 80	32 60	59
Melrose.....	20 20	23 20	23 00	23 00	23 00	25 40	27 20	27 20	27 40	28 20	39
New Bedford.....	19 50	20 00	21 00	19 20	20 00	21 00	21 00	25 00	29 00	31 00	58
Newburyport.....	18 20	18 80	18 50	18 90	19 80	18 40	19 80	27 20	24 00	25 40	39
Newton.....	20 90	19 10	20 40	21 10	22 40	21 70	23 50	28 50	26 80	27 60	32
North Adams.....	16 00	17 80	20 20	19 80	20 40	21 10	20 70	23 80	25 10	26 40	65
Northampton.....	.....	.....	.....	.....	15 00	16 00	18 70	21 00	28 10	36 00	73
Peabody.....	16 60	19 80	22 40	22 60	21 00	21 80	23 50	28 80	28 80	30 40	83
Pittsfield.....	23 70	22 20	22 00	17 20	25 60	24 20	28 00	32 20	36 40	36 20	52
Quincy.....	.....	.....	.....	23 60	23 00	24 00	26 80	25 60	29 80	37 20	44
Revere.....	20 50	20 00	21 00	22 90	24 50	26 50	28 20	31 60	33 10	34 00	65
Salem.....	19 80	21 10	21 70	21 40	22 00	23 20	25 80	30 90	31 10	30 60	54
Somerville.....	15 80	16 50	18 20	17 80	18 50	21 20	24 50	25 80	28 20	28 20	78
Springfield.....	20 40	21 20	21 20	20 40	22 60	25 40	28 60	29 40	31 20	30 20	48
Taunton.....	17 30	18 00	19 80	20 60	21 00	22 80	25 60	26 00	29 60	29 60	71
Waltham.....	20 50	26 00	24 50	22 30	21 20	20 80	24 30	26 00	33 80	36 00	75
Westfield.....	17 60	19 60	20 40	20 00	20 00	21 20	22 40	26 60	26 80	27 20	54
Woburn.....	.....	.....	.....	.....	.....	.....	.....	.....	26 80	32 00	23
Worcester.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Average increases in thirty-three of thirty-eight cities from 1913 to 1922 53 per cent.

COMMUNICATION TO THE COMMITTEE ON MUNICIPAL
AFFAIRS

in relation to

LEGISLATIVE BILLS PROVIDING FOR THE
CONSTRUCTION OF A NEW HARVARD
BRIDGE.

BOSTON, February 28, 1923.

To the Honorable the Committee on Metropolitan Affairs:

GENTLEMEN.—The Finance Commission submits the following report on House Bills 249, 1090 and 1091, all of which provide for the construction of a bridge to replace the present Harvard Bridge, between Boston and Cambridge.

House Bill 249, accompanying the petition of James M. Curley, Mayor of Boston, provides for a bridge that may be combined with an island in the Charles River Basin, to be constructed at a cost not to exceed \$7,000,000; the island to be used for structures of a memorial nature, the cost of the proposed bridge and island to be borne equally by the cities of Boston and Cambridge.

House Bill 1090 provides for a bridge, without an island, at a cost of approximately \$4,000,000.

House Bill 1091 also provides for a bridge, without an island, and differs from House Bill 1090 only in the manner of assessing the cost.

In House Bill 1090 the cost of the proposed bridge is apportioned as follows:

City of Boston	35 per cent.
City of Cambridge	25 per cent.
City of Chelsea	1 $\frac{1}{2}$ per cent.
City of Revere	1 $\frac{1}{4}$ per cent.
Town of Winthrop	1 $\frac{1}{4}$ per cent.
County of Middlesex	15 per cent.
County of Norfolk	5 per cent.
County of Essex	10 per cent.
Boston Elevated Railway Company,	6 per cent.

House Bill 1091 provides for apportioning the cost of the bridge among the various cities, towns and corporations, and other parties receiving benefits therefrom, by three commissioners appointed by the Supreme Judicial Court.

The cost of all present bridges over the Charles river, between Boston and Cambridge, except the Larz Anderson Bridge, has been divided equally between the cities of Boston and Cambridge, except for the amounts assessed on street railways, and the division of costs has been specified in the acts. For example, the cost of the Cambridge Bridge, authorized by ch. 467 of 1898, was borne equally by the cities of Cambridge and Boston, and the amount to be contributed by the street railways was determined by a commission appointed by the Supreme Judicial Court.

The Brookline Street Bridge, on account of the interests of the Boston & Albany Railroad, was constructed as a grade crossing under authority of ch. 391 of the Acts of 1904.

The construction of the Charles River Basin, wherein a dam replaced the old Craigie Bridge, was secured under authority of ch. 465 of 1903, as amended by ch. 402 of 1906. The total amount estimated as being the reasonable cost of the bridge was determined by commissioners appointed to apportion the expenses of the Metropolitan Park System, ch. 419 of 1899. The cost was apportioned equally between Cambridge and Boston.

Under all these acts the apportioning of the costs equally between Boston and Cambridge for bridges across the Charles river between these two cities has been inequitable, because of the fact that other cities, particularly those adjoining Cambridge, were greatly benefited by these bridges.

In 1913 the matter of securing a more equitable assessment of bridge construction was provided under ch. 581 of 1911 and 341 of 1913. These acts provided for a board of three commissioners to assess the cost of various bridges between Boston and Chelsea. In

1914 the Legislature authorized the reconstruction of the bridge between Boston and Winthrop, under ch. 412 of 1913. In this act it was provided that Boston should pay the entire cost of constructing the bridge, and that thereafter Winthrop should reimburse Boston to the extent of 40 per cent. of the cost; also that if a street railway was given a location on the bridge, such railway should pay 15 per cent. of the total cost of construction to be divided between the City of Boston and town of Winthrop, in the proportion of 60 to 40. How this proportion was arrived at is not clear, but probably on account of the fact that Boston was better able to pay for the bridge than was Winthrop. The bridge was of comparatively small importance to the City of Boston, but of very great importance to the town of Winthrop, as it furnished the only direct access by land to the City of Boston.

The first case of equitable distribution of the cost of a new bridge over the rivers bounding Boston was contained in the act authorizing the Granite Avenue Bridge, between Boston and Milton, ch. 771 of 1913. This act provided that the County of Suffolk should pay 40 per cent.; the County of Norfolk, 40 per cent.; the town of Milton, 10 per cent.; and the city of Quincy, 10 per cent. If a street railway was granted a location on the bridge, it should pay 25 per cent., which was to be distributed among the cities, towns and counties mentioned on the basis of the original amount assessed on them.

Under ch. 780 of 1914 provision was made for the reconstruction of the Arsenal Bridge, between Boston and Watertown. This bridge was built by the Metropolitan Park Commission, and the act provided that the cost was to be assessed as follows:

Boston	35 per cent.
Watertown	35 per cent.
County of Middlesex	5 per cent.

State of Massachusetts	10 per cent.
Newtonville and Watertown Street Railway Company	15 per cent.

In 1921 provision was made for the construction of four bridges over the Charles river, three of them between Boston and Cambridge.

In three of these cases, viz., the bridge between Watertown and Boston, the Western Avenue Bridge, between Boston and Cambridge, and the River Street Bridge, between Boston and Cambridge, the share of the cost to the City of Boston was fixed in the act at 35 per cent.

The apportionment of the cost of the fourth bridge, the Essex Street, Brookline and Cottage Farm Bridge, is to be determined by three commissioners appointed by the Supreme Judicial Court. The act further provides that the cost of the bridge shall be apportioned by the commissioners among the municipalities, on the basis of benefits derived.

In consideration of the provisions of the acts of the Legislature already enumerated, it may now be stated as a settled policy of the Commonwealth, in cases where no unusual conditions exist, to fix the share of the cost to Boston for bridges across the Charles river at 35 per cent. of the total. This policy, the Finance Commission believes, is sound and equitable as regards the City of Boston.

The Finance Commission believes that the matter of the design and aesthetic features of the proposed bridge has not been adequately considered or provided for in any of the bills presented. It believes that the magnitude and importance of the work warrant additional time for the study of these features as well as the ultimate cost. A delay of one year, or even a longer time, would not cause any special hardship to any of the cities and towns concerned, even though it involved extensive repairs of the present structure.

The cost of resurfacing the present Harvard Bridge with some form of pavements that would last from three to five years and not have the objections of the present pavement, should not exceed \$125,000; whereas the fixed charges on the construction of a new bridge on the probable cost will probably exceed \$225,000 a year.

There would be saved, even though the construction was delayed only one year, at least \$100,000, but the chief benefit would be derived from the additional time for a complete study, sketches, and consideration of the ultimate cost of the bridge.

Respectfully submitted,

MICHAEL H. SULLIVAN, *Chairman,*
CHARLES L. CARR,
COURTENAY GUILD,
JOHN F. MOORS,
J. WALDO POND,

The Finance Commission.

COMMUNICATION TO THE MAYOR
in relation to

ATTEMPTED BRIBERY OF A CITY OFFICIAL
IN CONNECTION WITH THE GRANTING
OF A PERMIT FOR THE SLAUGHTER OF
POULTRY.

BOSTON, February 28, 1923.

HON. JAMES M. CURLEY, *Mayor*:

SIR,— In the year 1921, after a hearing and a probationary period of several months under a temporary permit, a license for slaughtering poultry at 92–96 Richmond street, Boston, was granted to the Batchelder & Snyder Company, a copy of which is as follows:

BOSTON, September 9, 1921.

MESSRS. BATCHELDER & SNYDER COMPANY, 55 Blackstone Street, Boston, Mass.:

GENTLEMEN,— I am directed by the Health Commissioner to notify you that your application for permission to conduct a poultry slaughter house at 92–96 Richmond street has been approved, subject to the following conditions:

A license is hereby granted in this case, nontransferable, revokable by the Health Commissioner upon cause shown, otherwise to continue in force so long as the premises are occupied by the licensee for the purposes named in the license, and subject to compliance with the conditions specified in the Health Commissioner's letter of June 30, 1920, and with all laws, ordinances, regulations and orders relating to the premises and the business authorized thereon.

Yours very truly,

S. L. MALONEY,
Secretary.

The Batchelder & Snyder Company continued to conduct business under this license until November,

1922, when the company sold the business to Abraham S. Kubitsky, who was then in the poultry slaughtering business in Cambridge, under the name of the Cambridge Live Poultry Company.

Mr. Frederic S. Snyder of the Batchelder & Snyder Company consulted Doctor Mahoney, the Health Commissioner, on November 3, 1922, and testified before the Finance Commission that the Health Commissioner assured him that the transfer of the license from the Batchelder & Snyder Company to Mr. Kubitsky, or his company, would be made by the Health Department and therefore on the same day the Batchelder & Snyder Company and Mr. Kubitsky entered into the following agreement:

Agreement between the Batchelder & Snyder Company, a corporation organized under the laws of the State of Massachusetts, doing business in Boston, and Abraham S. Kubitsky, of Boston, Massachusetts.

Whereas, The said Batchelder & Snyder Company is the lessor of the premises at 92-96 Richmond street, Boston, in which is conducted their business in live poultry under license of the Health Commissioner of Boston to conduct a poultry slaughtering house at said 92-96 Richmond street, Boston; and

Whereas, Said Abraham S. Kubitsky, of Boston, desired to form a corporation under the laws of the State of Massachusetts to be known as the Richmond Live Poultry Company, and said Kubitsky or the corporation to be formed desires to purchase the business and operate it under the license aforesaid, and to procure an assignment of the said lease;

Now therefore, It is mutually agreed between the two parties that the said Kubitsky will pay to the Batchelder & Snyder Company the sum of thirteen thousand dollars for all its right, title and interest in and to the lease, license and improvements in the property, the steel poultry cages, scales, safe, office furniture, heating plant and similar equipment; expressly excluding from the sale coal, new poultry crates, poultry feed, live poultry stock and such other items as are not included in the list of things expressly transferred by sale.

It is intended by this instrument to transfer the equipment used in the operating of the live poultry business, but not the

supplies on hand nor the poultry on hand. Supplies used in conjunction with the poultry business, including feed, crates and other supplies or live or dressed poultry shall be purchased by said Kubitsky and paid for in cash upon the basis of the cost to the Batchelder & Snyder Company of said supplies or poultry.

It is further agreed that the outstanding bills payable in connection with this business up to the time of the transfer are to be paid by the said Batchelder & Snyder Company, and the accounts receivable due the said Batchelder & Snyder Company up to the date of transfer are to be the property of and to be collected by the said Batchelder & Snyder Company.

Upon the signing of this instrument said Kubitsky is to pay to the Batchelder & Snyder Company one thousand dollars and the balance of the purchase price, namely twelve thousand dollars, shall be delivered when the lease covering the premises has been assigned to said Kubitsky, the poultry slaughtering license transferred and proper bill of sale covering the personal property and goodwill shall have been delivered.

Both said Kubitsky and the said Batchelder & Snyder Company agree to use their best efforts to consummate this arrangement at the earliest possible date.

In witness whereof, The parties hereto have set their hands and seals this third day of November, nineteen hundred and twenty-two.

BATCHELDER & SNYDER COMPANY.
 (Signed) by F. S. SNYDER,
President.
 (Signed) A. S. KUBITSKY.

Witnesses:

J. H. WADE.
 J. BUXTBAUM.

Mr. F. S. Snyder of the Batchelder & Snyder Company on November 4 wrote Doctor Mahoney the following letter:

BOSTON, November 4, 1922.

Dr. FRANCIS X. MAHONEY, *Chairman Board of Health, City Hall, Boston:*

DEAR DOCTOR MAHONEY,—I enjoyed my chat with you yesterday. I will be grateful if you will write a letter addressed to Abraham S. Kubitsky, 15 Howland street, Roxbury, stating

that in case he effects an arrangement with the Batchelder & Snyder Company either in his own name or in the name of the Richmond Live Poultry Company or otherwise, by which he takes over the building at 92-96 Richmond street where a poultry slaughtering license issued by you is now in force, the license at that address will be continued to Kubitsky the same as to the Batchelder & Snyder Company, provided of course that he obeys the rules and regulations of the Board of Health.

Yours very truly,

F. S. SNYDER.

The above letter was received by the Health Commissioner, according to the receipt stamp of the department upon the letter, on November 6, 1922. On November 8 Mr. F. S. Snyder, president of the Batchelder & Snyder Company, wrote to Mr. Kubitsky as follows:

BOSTON, November 8, 1922.

Mr. ABRAHAM S. KUBITSKY, 15 Howland street, Roxbury,
Mass.:

DEAR MR. KUBITSKY,— I have received assurance from the people owning the property that they will consent to our subletting it to you.

Second, I have received personal assurance from Doctor Mahoney that he will approve the license as operative to you on the same basis as to ourselves at that particular address. Doctor Mahoney called my attention to the fact that the board licenses a slaughtering plant to an address rather than to an individual; that is, they would not permit us to move our slaughtering license to another address without their consent; therefore, they consider the building at 92-96 Richmond street licensed as a place of poultry slaughtering so long as it is conducted satisfactorily, rather than our concern. That, of course, puts you in the most satisfactory possible position. With these two assurances the situation appears to be complete.

Mr. Buxbaum says that you would like some statement from us with reference to our not entering the live poultry business for a period of ten years.

We are going out of the live poultry business solely for the purpose of concentrating our business on Blackstone street, and

we would not at any time start up an independent business at another point within the city limits; and I am therefore glad to say that I shall not during the next ten years go into the live poultry business as an individual; nor shall I vote my stock in the Batchelder & Snyder Company (in which I hold the majority) for the purpose of going into the live poultry business. That will cover that portion of the matter.

I understand from Mr. Buxbaum that as a part of our general understanding we are to be permitted without rental charge to leave our soft coal in your cellar so long as it is necessary to effect consumption in our boiler. We will take it out as rapidly as we can consume it.

If the letters referred to are in our possession on Saturday, I see no reason why we cannot effect the exchange and have matters all ready to turn over to you on Monday morning; if not then, then at the earliest date thereafter, which would undoubtedly be sometime during that week.

We shall be glad to assist you in any proper way in the development of your live poultry business and will send out announcements to our poultry customers with reference to the matter. Before issuing such a letter we will go over it with you and receive the benefit of your suggestions.

Yours very truly,

BATCHELDER & SNYDER COMPANY,
by F. S. SNYDER, *President.*

On November 10 the Health Commissioner acknowledged the letter from Batchelder & Snyder as follows:

BOSTON, November 10, 1922.

Mr. F. S. SNYDER, BATCHELDER & SNYDER COMPANY,
92-96 Richmond Street, Boston, Mass.:

DEAR SIR,— Your letter of the 4th instant has been received, and I have also heard from your telephone message of yesterday in connection with the proposed transfer of assignments. I have requested that Mr. Kubitsky call at this office on Monday, November 13, between the hour of 9 and 10 a. m.

Yours very truly,

F. X. MAHONEY,
Health Commissioner.

On November 13, 1922, Mr. Kubitsky called at the office of the Health Commissioner, in accordance with the request in the letter of November 10 and, after an interview with the Health Commissioner, went to the office of the Batchelder & Snyder Company with Doctor Mullowney at the Health Commissioner's request, where they both, with Mr. Frederic S. Snyder, went over the matter of the sale of the business to Kubitsky. Thereafter, on the same day, Mr. Kubitsky filed an application for a license with the Health Department, a copy of which is as follows:

BOSTON HEALTH DEPARTMENT.

Application for Permit or License.

Kind of License: To keep, kill and slaughter live poultry.

Application No. Permit No. Not approved. Date issued. Refused.

Application for permit or license to slaughter and dress live poultry.

Name of applicant (corporators, etc.): Richmond Live Poultry Company.

Premises on which proposed business or establishment is to be located: 92-96 Richmond street, No. 92-96.

Interest of applicant in these premises: _____ Owner.
_____ Lessee. Tenant by month, etc.: Yes.

Name and address of owner of premises, if applicant is not owner: Estate of Wallace F. Robinson, care of Trust Department First National Bank.

The kind or character of any other business which it is proposed by the applicant or by the owner of the premises to conduct in conjunction with the business for the conduct of which a permit or license is asked for in this application: General live and dressed poultry.

The portion or portions of the building or buildings or the premises which will be occupied or used for the conduct of the proposed business: First, second and third floors.

Description of the equipment provided for the conduct of the business: Steel batteries, asphalt flooring with drainage.

Name of other occupants of the building and the character of the business conducted by each: None.

Distances of buildings where proposed business is to be located from nearest dwelling houses on abutting property. (State name of owner of each dwelling): This is a business section and there are no dwelling houses around that section.

Distances of buildings or premises where the proposed business is to be located from nearest churches and schoolhouses: There are no churches or schoolhouses around that section.

General character of the neighborhood: Business district.

Signature of applicant: ABRAHAM S. KUBITSKY, *President*, 15 Howland street, Roxbury.

Present legal interest in the business which it is proposed to conduct: One half of the corporation.

Personally appeared the aforesaid Abraham S. Kubitsky and made oath that the foregoing statements appearing in this application are true to the best of his knowledge and belief.

Before me this thirteenth day of November, A. D. 1922.

FRED E. PAINE,
Notary.

My commission expires April 12th, 1923.

Inspector's Report:

Present condition satisfactory.

FRANK GAFFEY.

On this application was indorsed on November 16, in the handwriting of Doctor Mullowney, the following:

November 16, 1922. This is a transfer of license issued to Batchelder & Snyder. If the conduct of the new owner in managing this business is as good as former owners, see no reason why the transfer should not be made.

P. H. MULLOWNNEY.

The application bears the following indorsement also:

December 13, 1922. Request for transfer not approved.

F. X. M.

Doctor Mullowney testified that, at the time he indorsed the above upon the application of Mr. Kubitsky for a license, he wrote a letter to the Health Commissioner, in which he stated that Mr. Kubitsky was not a proper person to receive such a license, and he had sum-

moned him into court for violation of the law relating to the conduct of the poultry business in the years 1921 and 1922 several times. This letter, however, could not be found in the files of the Health Department and Doctor Mullowney states that a copy which he retained in his own office could not be found.

On November 18, no final action having been taken by the Health Commissioner on the application of Mr. Kubitsky for a permit, and no transfer of the former license issued by the Health Commissioner to Batchelder & Snyder having been made or approved by the Health Commissioner, the Batchelder & Snyder Company transferred its business and assigned its lease to the Richmond Live Poultry Company controlled by Mr. Kubitsky, and the balance of the purchase price, \$12,000, was paid. Mr. Kubitsky thereafter entered upon the conduct of the business at 92-96 Richmond street.

The files of the Health Department contain the following statement:

11-25-22. Mr. Snyder was orally informed over the telephone by the Commissioner that there was to be no change in the license and that Batchelder & Snyder would be held responsible for the conditions.

F. X. M.; J. A. C.

The foregoing statement is typewritten, even to the initials. Mr. Snyder, however, testified that he never received such a communication.

On December 13, 1922, the following indorsement was made by the Health Commissioner upon the application for a license filed by Mr. Kubitsky on November 13, 1922.

December 13, 1922. Request for transfer not approved.

F. X. M.

On the same date the Health Commissioner wrote Batchelder & Snyder the following letter:

December 13, 1922.

MESSRS. BATCHELDER & SNYDER COMPANY, 47 to 63 Blackstone Street, Boston, Mass.:

Attention, Mr. Snyder.

GENTLEMEN,— Relative to your request for transfer of the assignment now held by you for premises on Richmond street, where live poultry are kept, slaughtered and sold, I beg to say in accordance with my conversation with you on the telephone that when this assignment was granted it was under the condition that it was not transferrable. Under the circumstances, therefore, I feel it will have to remain in the name of Batchelder & Snyder Company.

Yours very truly,

F. X. M.-A. A. B.

Health Commissioner.

On December 14 Mr. Frederic S. Snyder called upon the Health Commissioner with reference to this letter. On December 15, 1922, Mr. Synder wrote the Health Commissioner as follows:

December 15, 1922.

DR. FRANCIS X. MAHONEY, *Health Commissioner*, City Hall Annex, Boston, Mass.:

DEAR DOCTOR MAHONEY,—I enjoyed my chat with you yesterday with reference to the subject matter of your letter to the Batchelder & Snyder Company of the thirteenth of December.

In accordance with your advices I have told Mr. A. S. Kubitsky, of the Richmond Live Poultry Company that you have assured me that while you prefer not to transfer the license the business may be carried forward by the interests now operating there so long as the place is conducted satisfactorily to the Health Department and maintained in a cleanly and sanitary condition.

As I advised you, we have sublet the premises to Mr. Kubitsky, operating under the name of the Richmond Live Poultry Company, and we will maintain a general observation of the situation in your interest and our own.

Inclosed is copy of letter to Mr. Kubitsky which covers the entire situation.

With regards,

Yours very truly,

(Signed) F. S. SNYDER,
F. S. S.-K. President.

Inclosure.

On the same date, December 15, Mr. Snyder wrote Mr. Kubitsky the following letter, sending a copy to the Health Commissioner:

December 15, 1922.

MR. ABRAHAM S. KUBITSKY, THE RICHMOND LIVE POULTRY COMPANY, 92 Richmond Street, Boston, Mass.:

DEAR MR. KUBITSKY,— On the 8th of November we wrote you a letter in which we said:

"I have received assurance from the people owning the property that they will consent to our subletting it to you. Second, I have received personal assurance from Doctor Mahoney that he will approve the license as operative to you on the same basis as to ourselves at that particular address. Doctor Mahoney called my attention to the fact that the board licenses a slaughtering plant to an address rather than to an individual, that is, they would not permit us to move our slaughtering license to another address without their consent; therefore they consider the building at 92-96 Richmond street licensed as a place of poultry slaughtering so long as it is conducted satisfactorily, rather than our concern."

Following that and on the same date upon which I wrote you I asked Doctor Mahoney by mail to address a letter to you in accordance with his verbal statement to me to the effect that the license at that address would be continued to you upon the same basis as to ourselves. Under date of the 13th of December Doctor Mahoney writes as follows:

"Relative to your request for transfer of the assignment now held by you for premises on Richmond street, where live poultry are kept, slaughtered and sold, I beg to say in accordance with my conversation with you on the telephone that when this assignment was granted it was under the condition that it was not transferable. Under the circumstances therefore I feel that it will have to remain in the name of Batchelder & Snyder."

This is not inconsistent with his earlier view that the particular building was licensed but that the license was issued to some person or concern, which in this case was the Batchelder & Snyder Company.

After receiving his letter I immediately called on Doctor Mahoney, and have again received his personal assurance that so long as a place is operated under cleanly and sanitary conditions the license will continue and will be unaffected; while if the place were not conducted in a sanitary fashion either in your hands or ours this would afford grounds for vacating the license, and not otherwise.

I will forward copy of this letter to you to Doctor Mahoney so that all parties at interest may be fully advised and to place you fully on guard with respect to maintaining cleanliness and sanitary conditions in the plant so that the public authorities may have no occasion to criticise.

Yours very truly,

F. S. SNYDER,
President.

After the receipt by Mr. Kubitsky of the letter of Mr. Snyder of December 15, informing him that the license could not be transferred to him, Mr. Kubitsky realized for the first time that he had purchased a business without a license that authorized him to carry it on; that his right to do business might be terminated by the Health Department at any time; that the inspection of his premises was in the hands of Doctor Mullowney, who had theretofore prosecuted him in court; and that Doctor Mullowney had opposed his application for a license.

On December 21, 1922, there was delivered at the home of Doctor Mullowney an unmarked and unaddressed package, which the express man said was for Mrs. Mullowney. When the package was later opened by one of Doctor Mullowney's daughters, it was found to contain a turkey, a box of fifty cigars, and in an envelope on which was printed "The Richmond Live Poultry Company," two one hundred dollar bills. With the box of cigars was the business card of the Richmond Live Poultry Company.

Doctor Mullowney thereupon tried to get the Health Commissioner on the telephone, but without success. He then called Mr. George McCaffrey, a police officer in the District Attorney's office, who formerly had been assigned to the Health Department and had worked with Doctor Mullowney in prosecuting cases in court. At Mr. McCaffrey's request, Doctor Mullowney went to Mr. McCaffrey's house, taking with him the envelope containing the two one hundred dollar bills. Mr. McCaffrey took the number of the two one hundred dollar bills and advised Doctor Mullowney to report the matter to the Health Commissioner the next morning, to keep the cigars and money as evidence of an attempt to bribe, and to return the turkey to the sender if possible; if not, to estimate its value and use it, as it was perishable.

The next morning Doctor Mullowney informed the Health Commissioner of the receipt of the package from the Richmond Live Poultry Company and suggested to the Health Commissioner that he thought it was being used to "frame him." The Health Commissioner replied:

You take the thing back. Send for them, find out why they sent it to you if you can and give it back, give it all back and say nothing about it and forget about it — and tell them, "If you think you are going to frame me —" lace it into them and tell them it will never get them anywhere, or words to that effect, and send it back.

The Health Commissioner then telephoned Mr. Frederic S. Snyder, president of the Batchelder and Snyder Company, to come to his office. Later Mr. Snyder came and had a conference with the Health Commissioner and Doctor Mullowney, at which the Health Commissioner suggested that the three of them go down to Mr. Snyder's office and call Kubitsky in and ask him about the matter. Mr. Snyder refused, stating that it was none of his affair, as he was entirely out of the business and had no connection with or control over Mr. Kubitsky.

Doctor Mullowney then summoned Mr. Kubitsky to his office, and told him of the receipt of the package. Mr. Kubitsky acknowledged that he had sent it. When asked why he sent it, he replied, "As a Christmas present for your trouble." Doctor Mullowney ended the interview by requesting Mr. Kubitsky to send for the turkey. As for the cigars and money, Doctor Mullowney informed Mr. Kubitsky that he intended to keep them as evidence of an attempt to bribe. Mr. Kubitsky did not call at Doctor Mullowney's for the turkey, as directed.

On December 27 the Finance Commission began an investigation during the progress of which Doctor Mullowney produced the two one hundred dollar bills, with the envelope in which they were delivered to him, the box of cigars, and a post office money order for \$6, the estimated value of the turkey.

Early in January the Health Commissioner informed Doctor Mullowney that he was about to issue a license to the Richmond Live Poultry Company, to which Doctor Mullowney replied that he would not approve. Doctor Mullowney testified that thereafter, on January 8, the Health Commissioner said to him:

Henry, I am sorry, but I have orders from the Mayor to suspend you.

The next day a formal order of suspension was handed to Doctor Mullowney by the Health Commissioner, with the statement that the Corporation Counsel was going to make an investigation of the matter, and

You will be out only a little while. Don't get a job, you will be all right.

On January 12 the Health Commissioner issued a license to the Richmond Live Poultry Company, controlled by Mr. Kubitsky, to do business at 92-96 Richmond street. On February 1 Doctor Mullowney was given a hearing before the Health Commissioner on the cause of his suspension. On February 5, 1923, the

Health Commissioner sent the following letter to Doctor Mullowney, reinstating him:

CITY OF BOSTON,
HEALTH DEPARTMENT, February 5, 1923.

PATRICK H. MULLOWNEY, M. D., 1 Vista Street, Roslindale,
Mass.:

DEAR SIR,—Respecting the specific charge brought by me against you on January 9, 1922, namely disobedience of my orders to return to the Richmond Live Poultry Company certain goods and moneys, to wit, a turkey, box of cigars and \$200 in money, sent to your home by the Richmond Live Poultry Company on December 21, 1922, I find that you failed to return the aforesaid articles as ordered by me. I also find, however, that you consulted the District Attorney's office in the matter and was advised to keep the same articles pending further advice from the District Attorney's office. Had I known of this fact you would not have been suspended and consequently no hearing would have been necessary. While I feel that you should have notified me that you were in consultation with the District Attorney's office and that it was on that account that you did not return the articles to the Richmond Live Poultry Company, I do not feel justified in continuing your suspension on that ground as such action might lead some persons to infer that you were guilty of receiving bribes. As I have always believed that you would not accept a bribe, I cannot take any action which might create a contrary impression. Therefore I order your reinstatement without loss of pay.

Very truly yours,

FRANCIS X. MAHONEY,
Commissioner.

According to this letter, the Health Commissioner's reason for suspending Doctor Mullowney was because he did not obey the Health Commissioner's order to return the money and cigars to the Richmond Live Poultry Company. In the above quoted letter the Health Commissioner also states that had he known that Doctor Mullowney was acting under advice of the District Attorney's office, he would not have suspended him.

But the Health Commissioner's findings on which the Deputy Commissioner was reinstated are not in accordance with the Health Commissioner's own testimony at the hearing. He was asked:

Q. Now would you have advised Doctor Mullowney to take this back if he thought he was being framed if you had known that he had communicated with an agent of the District Attorney's office? A. You bet I would.

Q. You would? A. You bet. I would have seen that he did. I would have gone with him if he wanted me to.

Q. Even though the District Attorney had told him to hold it as evidence? A. The District Attorney would have to give me that in writing.

There was in the files of the Health Department in November, 1922, ample evidence to warrant the Health Commissioner in refusing a license to Mr. Kubitsky, or any company that he might control, to carry on the business of slaughtering poultry at 92-96 Richmond street. In addition there was a statement of Doctor Mullowney to the Health Commissioner disapproving the issuance of a license to Mr. Kubitsky.

It is impossible to reconcile the testimony of Mr. Snyder and the Health Commissioner of what took place at the interviews which they had prior to the agreement of sale of Batchelder & Snyder Company with Mr. Kubitsky. The Health Commissioner testified that Mr. Snyder did not tell him that his company was going to sell the business to Mr. Kubitsky. He testified that the impression left upon him from the interviews with Mr. Snyder was that Mr. Kubitsky was to be the agent of the Batchelder & Snyder Company. It is difficult to see how the Health Commissioner could get such an impression, in view of the letter of November 4 from Mr. Snyder, requesting the commissioner to write and assure Mr. Kubitsky that he or his company would be given a license, and the later interview of the Health Commissioner with Mr. Kubitsky himself on November 13, on which day Mr. Kubitsky filed a formal applica-

tion for a license, in which he stated clearly that he was going to conduct the business and that he was lessee of the building. In no place in this application does the name of Batchelder & Snyder appear.

On the other hand, it is not clear why Mr. Kubitsky should pay \$13,000 for a business that was useless to him without a license, before the actual issuance of such a license.

Mr. Kubitsky testified that Mr. Snyder assured him that the license would be issued. There could be no doubt of this from Mr. Snyder's letters to Mr. Kubitsky. There does not appear, however, to be sufficient evidence from any action of the Health Commissioner for Mr. Snyder giving such assurance to Mr. Kubitsky.

Mr. Kubitsky conducted the business without a license from November 15 to December 13, with the full knowledge of the Health Commissioner. The Health Commissioner on December 13, 1922, entered his disapproval on Mr. Kubitsky's application for a license and informed Mr. Snyder of it. The next day Mr. Snyder had a conference with the Health Commissioner on the matter and wrote Mr. Kubitsky the letter, dated December 15, sending a copy to the Health Commissioner. But on December 13, 1922, Kubitsky was officially refused a license by the Health Commissioner, but was thereafter permitted to do business without a license until January 12, 1923.

If there had been any doubt in the Health Commissioner's mind as to the wisdom of disapproving Mr. Kubitsky's application before December 13, 1922, it should have been entirely dispelled by Mr. Kubitsky's action on December 21, 1922, in sending money and articles of value under the guise of a Christmas present to the Deputy Commissioner of the department who was in charge of the Food Inspection Division.

The Finance Commission makes the following findings of fact:

1. The Health Commissioner's conduct from November 4 to December 13, 1922, in dealing with

Mr. Snyder and Mr. Kubitsky regarding the issuance of a license to Mr. Kubitsky to conduct a poultry slaughtering house at 92-96 Richmond street was unbusinesslike and indecisive. There was no reason given why the Health Commissioner could not have acted on Mr. Kubitsky's application for a license immediately after the Deputy Commissioner's report on the same November 16, 1922.

2. The Health Commissioner permitted Mr. Kubitsky or his company, the Richmond Live Poultry Company, to carry on the business of keeping and slaughtering poultry at 92-96 Richmond street from November 18 to December 13, 1922, without a license.

3. The Health Commissioner permitted Mr. Kubitsky to carry on the business of poultry slaughtering at 92-96 Richmond street after he had officially disapproved Mr. Kubitsky's application for such a license on December 13, 1922.

4. The Health Commissioner not only refused to complain to the District Attorney or to a proper court, of the action of Mr. Kubitsky in sending money and articles of value to Deputy Commissioner Mullowney on December 21, 1922, but actually tried to dissuade Deputy Commissioner Mullowney from making such complaint or from making the matter public.

5. The Health Commissioner (whether or not he was ordered by the Mayor to suspend Doctor Mullowney) did in fact suspend Doctor Mullowney for refusing to return to Mr. Kubitsky the evidence of his act of December 21, as ordered by the Health Commissioner.

6. The Health Commissioner suspended Deputy Commissioner Mullowney without justifiable cause.

7. The Health Commissioner reinstated Deputy Commissioner Mullowney on February 5, 1923, after a hearing, on the ground that Deputy Com-

missioner Mullowney was justified in disobeying the Health Commissioner because he had been advised by the District Attorney's office to hold as evidence the money and articles sent him by Mr. Kubitsky. That this was not his real reason, however, is indicated by the Health Commissioner's own testimony herein reported.

8. The Health Commissioner during the period that the Deputy Commissioner was suspended, after Deputy Commissioner Mullowney had stated that he would refuse to approve the issuance of a license to Mr. Kubitsky or the Richmond Live Poultry Company, and notwithstanding that the commissioner himself had refused a license to Mr. Kubitsky on December 13, and with full knowledge of Mr. Kubitsky's prosecutions in court and that he had sent money and other articles of value to Deputy Commissioner Mullowney on December 21, 1922, issued a license on January 12, 1923, to the Richmond Live Poultry Company which Mr. Kubitsky controls.

The money, cigars and post office money order produced by Doctor Mullowney and left with the Finance Commission have been sent to the District Attorney.

The Finance Commission recommends:

1. That Your Honor cause to be revoked the license issued on January 12, 1923, to the Richmond Live Poultry Company.
2. That the Health Commissioner be removed.
3. That this report be transmitted to the District Attorney.

Respectfully submitted,

MICHAEL H. SULLIVAN, *Chairman*,

CHARLES L. CARR,

COURTENAY GUILD,

JOHN F. MOORS,

J. WALDO POND,

The Finance Commission.

COMMUNICATION TO THE COMMITTEE ON MUNICIPAL
FINANCE

in relation to

THE APPLICATION OF BACK TAXES TO THE
REDUCTION OF THE TAX RATE.

BOSTON, March 1, 1923.

To the Honorable the Committee on Municipal Finance:

GENTLEMEN,— Last year none of the “back” taxes collected in the City of Boston were applied to the reduction of the tax rate; nor were any of the “back” taxes collected last year in the city treasury at the beginning of this year. The taxpayer cannot have returned to him the whole or any part of taxes that have been paid by him in the past in excess of the amount needed by the city, except on two occasions — one at the beginning of the year, when this excess is free cash in the treasury, and the other at the time of the declaration of the tax rate, when the assessors may apply free or unappropriated cash to the reduction of the tax rate.

The purpose of House Bill No. 860 is to compel the City of Boston to apply all “back” taxes, received from February 1 (the first day of the fiscal year) to the date of the declaration of the tax rate for the current fiscal year (which is late in August or early in September) to the reduction of the tax rate, after first applying such “back” taxes to the discharge of such outstanding temporary indebtedness as has been incurred in anticipation of those taxes.

At the close of the last fiscal year there was no outstanding temporary indebtedness made in anticipation of taxes. Therefore during the present year all “back” taxes collected up to the time the tax rate is declared should be applied to the reduction of the tax rate.

The City Auditor contends that the city should not be compelled to apply these "back" taxes to the lowering of the tax rate, because it is sounder finance to use "back" taxes to pay current expenses and avoid the necessity of borrowing at the end of the year to make up the difference between the current taxes and other revenue collected and the amount of money needed to pay the year's obligations.

The answer to the auditor's contention is:

1. That the law does not contemplate such use of "back" taxes.
2. That to use "back" taxes as the auditor contends is to use unappropriated money to pay bills of the city for which taxes have already been levied but not collected.
3. "Back" taxes at the beginning of a fiscal year in excess of loans made in anticipation of them represent a levy in excess of the needs of the city for the year in which they were assessed. They should, therefore, be returned to the taxpayer in reduction of his future tax bill as soon as possible after they are found to be excessive.

Under the City Auditor's theory and practice of the past year the current expenses of the city are being paid with the proceeds from tax levies of two or more years, instead of one as the law provides.

To have several million dollars outstanding in taxes when the obligations for which those taxes were levied are paid invites extravagance and encourages delay in both the collecting and payment of "back" taxes.

Respectfully submitted,

MICHAEL H. SULLIVAN, *Chairman.*

CHARLES L. CARR,

COURTENAY GUILD,

JOHN F. MOORS,

J. WALDO POND,

The Finance Commission.

COMMUNICATION TO THE GENERAL COURT
in relation to
EQUAL PAY FOR TEACHERS IN THE PUBLIC
SCHOOLS.

BOSTON, March 9, 1923.

*To the Honorable the Senate and House of Representatives
in General Court Assembled:*

The Finance Commission submits the following report on House Bill No. 627, commonly known as the "Equal Pay Bill."

The Finance Commission is opposed to this bill, because it is the means by which a small group of teachers of the City of Boston is attempting to override the authority of the School Committee in the matter of fixing their salaries.

The commission has no concern at this time with the cost to the City of Boston of the proposed measure, if it becomes law. The commission directs attention to one matter only — a fundamental matter — namely, shall the authority of the School Committee of the City of Boston to fix teachers' salaries, now appealed from by the female high school teachers, be set aside by action of the Legislature?

There are very few, if any, municipal agencies that have been more consistently upheld in their authority by the Legislature and by the courts than the school committees of the towns and cities of this Commonwealth.

Sect. 37 of ch. 71 of the General Laws provides that school committees of cities and towns "shall have general charge of all the public schools," and sect. 38 provides that school committees "shall elect and contract with the teachers of the public schools."

The Supreme Judicial Court has defined the powers of school committees in the following decisions:

In the case of *Batchelder v. City of Salem*, reported in the 4th of Cushing, page 599, the court stated:

The school committee are to select and contract with the teachers of the town and district schools. This power is expressly given by the statute. It is given in positive and unqualified terms. By this statute, the committee has the power, absolutely and unconditionally, to agree upon the salaries of the teachers. . . . This power is given by the statute and not by the town or city.

There are very obvious and strong reasons for intrusting this power exclusively to the committee. The committee have the general charge and superintendence of the schools; they judge of the qualifications of the teachers; they select the teachers for particular schools with direct reference to their fitness for those schools. *But the power to select would be vain and nugatory without the power to fix the compensation.* . . . Take away from the committee the power to fix the salaries of the teachers, and you take away from them the power to perform the duties which the legislature have imposed on them.

In the case of *The City of Charlestown v. George W. Gardner and Others*, 98 Mass., 587, the Supreme Judicial Court held:

The power given to the school committee to contract with teachers necessarily implies and includes the power to determine their salaries. . . . The school committee are an independent body, intrusted by law with large and important powers and duties; and, although their discretionary power is liable to abuse, against which no perfect safeguards can be provided, yet we are aware of no substantial reason for supposing that the power of fixing teachers' salaries is more liable to abuse by the school committee than by the city council.

In the case of *Morse v. Ashley*, 193 Mass., 294, the question being whether the school committee had a right to disregard the vote of the town as to the reopening of a certain school, the court said:

While they (referring to the school committee) may and should take into careful consideration any wish of the inhabitants of the town, whether expressed in a formal vote or otherwise, still, *in the end their own decision when reached is the decision of the Commonwealth and is to control.* To hold otherwise would be to put the superintendence of the schools into the hands of two separate bodies, one the town and the other the school committee, each being likely to neutralize the good effect of the work of the other, and thus to create confusion and inefficiency in the school system.

The proponents of this bill had the substance of it put upon the ballot at the state election in 1922, under the authority of sects. 19, 20, 21 and 22 of ch. 53 of the General Laws, which are as follows:

SECT. 19. On an application signed by twelve hundred voters in any senatorial district, or by two hundred voters in any representative district, asking for the submission to the voters of that senatorial or representative district of any question of instructions to the senator or representatives from that district, and stating the substance thereof, the state secretary shall determine if such question is one of public policy, and if he shall so determine shall draft it in such simple, unequivocal and adequate form as he shall deem best suited for presentation upon the ballot. Upon the fulfillment of the requirements of this and the two following sections the state secretary shall place such question on the official ballot to be used in that senatorial or representative district at the next state election.

SECT. 20. Signers of applications shall append to their signatures their residence, with street and number, if any, and shall be certified as registered voters by the proper registrars of voters. All laws relating to nomination papers shall, so far as applicable, apply to such application.

SECT. 21. Applications shall be filed with the state secretary not less than sixty days before the election at which the questions are to be submitted. Not more than two questions under section nineteen shall be placed upon the ballot at one election, and they shall be submitted in the order in which the applications are filed. No question negatived and no question substantially the same shall be submitted again in less than three years.

SECT. 22. No vote under the three preceding sections shall be regarded as an instruction under article nineteen of the bill of rights of the constitution of the commonwealth unless the question submitted receives a majority of all the votes cast at that election.

The result of that vote is shown by the following tables:

Registered voters in Boston at state election of 1922,	220,319
Number of names checked as having voted	170,967
	(or 77.5 per cent).

VOTES CAST ON THE QUESTION: "SHALL THE REPRESENTATIVES FROM THIS DISTRICT BE INSTRUCTED TO SUPPORT THE PASSAGE OF AN ACT AT THE INCOMING TERM OF THE GENERAL COURT ORDERING THE SCHOOL COMMITTEE OF THE CITY OF BOSTON TO MAKE EFFECTIVE DURING THE CURRENT SCHOOL YEAR THE ECONOMIC PRINCIPLE OF 'EQUAL PAY FOR EQUAL SERVICE AND NO FURTHER DISCRIMINATION BECAUSE OF SEX' IN THE MATTER OF TEACHERS' SALARIES IN THE SCHOOLS OF BOSTON? "

WARDS.	Yes.	No.	Blanks.	Total.	Total Vote for All Candidates for Governor.
1.....	2,223	2,483	1,174	5,880	5,778
2.....	1,671	1,533	1,059	4,263	4,164
3.....	1,983	1,761	1,018	4,762	4,693
4.....	1,809	1,692	1,115	4,616	4,546
5.....	1,839	2,027	1,770	5,636	5,383
6.....	2,282	1,796	1,102	5,180	5,082
7.....	3,881	2,091	1,476	7,448	7,246
8.....	4,011	2,638	1,484	8,133	7,992
9.....	2,102	2,250	1,242	5,594	5,483
10.....	2,654	2,882	1,028	6,564	6,471
11.....	2,746	2,827	1,197	6,770	6,697
12.....	2,298	2,185	1,168	5,651	5,541
13.....	2,396	1,857	1,518	5,771	5,585
14.....	2,663	3,046	1,450	7,159	7,030
15.....	2,681	2,918	1,331	6,930	6,810
16.....	3,305	2,640	1,288	7,233	7,104
17.....	3,053	3,361	1,204	7,618	7,522
18.....	2,728	3,075	1,416	7,219	7,120
19.....	3,260	2,965	1,181	7,406	7,295
20.....	3,397	3,497	1,151	8,045	7,965
21.....	3,213	2,918	1,273	7,404	7,331
22.....	3,301	3,874	1,526	8,701	8,574
23.....	3,287	4,532	1,124	8,943	8,837
24.....	2,674	2,503	909	6,086	6,006
25.....	3,233	2,409	912	6,554	6,475
26.....	2,245	2,214	942	5,401	5,324
Totals.....	70,935	67,974	32,058	170,967	168,054

In the case of *Watson v. the City of Cambridge*, 157, Mass., 161, the court held, at page 563:

Under the law, the school committee have the general charge and superintendence of all the public schools in the town or

city. The management of the schools involves many details, and it is important that a board of public officers, dealing with these details and having jurisdiction to regulate the internal affairs of the schools, should not be interfered with, or have their conduct called in question before another tribunal, so long as they act in good faith within their jurisdiction.

In the case of *Leonard and Others v. the City of Springfield*, 241, Mass., 325, decided by the Supreme Judicial Court within the past year, the policy of the Commonwealth regarding the powers of school committees is stated at page 329, as follows:

The policy of the Commonwealth from early times has been to establish a board elected directly by the people, separate from other governing boards of the several municipalities, and to place the control of the public schools within the jurisdiction of that body unhampered as to details of administration and not subject to review by any other board or tribunal as to acts performed in good faith.

Again, in the same opinion:

The school committee is an independent body entrusted by law with broad powers, important duties, and large discretion. The obligation to select and to contract with teachers implies examination as to their fitness and of necessity carries with it the authority to fix the compensation to be paid. *It would be vain to impose upon the school committee responsibility for the excellence of the instruction to be offered to pupils and to deprive them of the power to determine the salaries of teachers.*

In addition to the authority given to school committees in the General Laws, the Boston School Committee is specifically authorized to "fix the compensation of the teachers" in sec. 5 of ch. 241 of the Acts of 1875, which is as follows:

SECT. 5. The school committee shall have the supervision and direction of the public schools, and shall exercise the powers and perform the duties in relation to the care and management of schools which are now exercised and performed by the school committee of said city, except so far as they may be changed

or modified by this act, and shall have the powers and discharge the duties which may hereafter be imposed by law upon the school committees of cities and towns. They may elect teachers, and may discharge those now in office, as well as those hereafter elected. They shall appoint janitors for the school-houses, fix their compensation, designate their duties, and may discharge them at pleasure. They may fix the compensation of the teachers, but the *salaries established at the commencement of each school year shall not be increased during such year.*

But it may be urged that all the powers of school committees have been given to them by the Legislature, and that, therefore, the Legislature may take them away or amend them at will. Undoubtedly that is true. But the question raised by this bill is not whether the powers already given to school committees shall remain unchanged. The question is one involving control of the action of the school committees under powers already given to them. If the Legislature is to permit the Boston School Committee to fix the salaries of school teachers it should not interfere with the School Committee in the details of fixing those salaries.

Indeed, it is a serious question after all whether even the Legislature has the right to direct the manner and method in detail under which school committees may expend public funds, under Article 46 of the amendments to the Constitution of Massachusetts, which provided that:

All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the Commonwealth for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law *under the order and superintendence of the authorities of the town or city in which the money is expended.*

It is provided in the Revised Ordinances of the City of Boston that no employee of the city not elected by popular vote shall advocate before the Legislature any special act relating to the City of Boston, unless author-

ized to do so by the Mayor or City Council. The minutes of the City Council during the present year do not show that the City Council ever authorized any of the teachers who are the proponents of this bill to appear before the Legislature in support of this bill. The Mayor of the city has informed the Finance Commission that no permission was given by him to the teachers of the city to support or oppose any measure before the Legislature this year.

Sect. 25 of ch. 3 of the Revised Ordinance is as follows:

No salaried officer or employee of the city, not elected by popular vote, shall be an officer of any political caucus or a member of any political committee or convention, nor shall any officer or employee of the city, not elected by popular vote, apply for, object to, or advocate before the legislature, any special act relating to the city of Boston, unless expressly authorized so to do by the mayor or the city council.

Respectfully submitted,

MICHAEL H. SULLIVAN, *Chairman*,
CHARLES L. CARR,
COURTENAY GUILD,
JOHN F. MOORS,
J. WALDO POND,

The Finance Commission.

COMMUNICATION TO THE COMMITTEE ON MUNICIPAL
FINANCE

in relation to

HOUSE BILL 659, PROVIDING FOR ADDITIONAL APPROPRIATIONS FOR LAND AND BUILDINGS FOR SCHOOLS AND ALTERATION AND REPAIR OF OLD SCHOOL BUILDINGS.

BOSTON, March 13, 1923.

To the Honorable the Committee on Municipal Finance:

GENTLEMEN,—The Finance Commission submits the following report on the School Committee's bill, House No. 659, which provides for additional appropriations for three years for land and new school buildings, and for repairs and alterations of old school buildings.

Three years ago the Legislature authorized the School Committee to appropriate for land and new school buildings:

For the year 1920	\$2,667,714 22
For the year 1921	2,793,249 69
For the year 1922	2,746,749 37
A total of	<u>\$8,207,713 28</u>

There was also a bond issue available in the sum of \$750,000, authorized in 1919 for the construction of the new Public Latin School, making in all that the School Committee had to expend for land and new buildings in the last three years the sum of \$8,957,713.28.

Of this sum the Schoolhouse Commission during the past three years, although the entire amount was

appropriated by the School Committee, has only expended, or contracted to expend, the following sums:

For land	\$427,860 82
For buildings	3,487,279 26
For architects' fees	183,184 75
For additions to contracts	60,000 00
For clerks of the works	28,516 18
For furniture	125,086 40
For hired accommodations	143,312 96
For administration expenses charged to land and buildings appropriation	120,597 58
For miscellaneous	54,634 22
	<hr/>
	\$4,630,472 22

The foregoing figures were furnished the Finance Commission by the Schoolhouse Commission on March 9, 1923.

There was, therefore, in the hands of the Schoolhouse Commission at the beginning of this fiscal year unexpended and uncontracted for, the sum of \$4,327,241.06. This sum is greater than the amount expended or contracted for in any one year of the past three years by the Schoolhouse Commission. It therefore becomes a grave question whether or not any further appropriating power beyond that now provided for in the general law ought to be given to the School Committee this year for land and buildings, because in the nature of things, and from the experience of the Schoolhouse Commission in the last three years, the sum requested cannot be expended or even contracted for this year. The School Committee now has an appropriating power under the general law for land and new school buildings for this year of \$1,092,420. The Schoolhouse Commission, therefore, will have available this year without any change in the law, the sum of \$5,722,892.22 for land and new buildings.

Three years ago the School Committee proposed

sixteen different buildings and additions to buildings, each eight rooms or more in size. Of that number six have been omitted or substituted by something other than the new buildings then proposed.

The Schoolhouse Commission, under the three-year program submitted three years ago, has completed the following buildings:

One high school of thirty-four rooms, with an assembly hall and gymnasium.

One junior high school of twenty rooms, with an assembly hall, two shops and a housekeeping suite.

Three elementary schools, one of twenty rooms, one of twelve rooms and one of four rooms.

Two elementary school additions, one of twenty rooms and one of two rooms.

Eight other buildings have been started, viz.:

One sixteen-room building with assembly hall.

Two twelve-room buildings, one with an assembly hall, two shops, one science room, and a housekeeping suite.

The other five are small buildings:

One eight-room building.

Two six-room buildings.

Two four-room buildings, also one assembly hall.

These eight buildings and assembly hall are in different stages of completion, ranging from 8 per cent. to 90 per cent.

The above statement is made up from a table delivered to the Finance Commission since the hearing on February 27, and which is hereto annexed.

If the School Committee is given the additional appropriations requested, there will be available for this year by the Schoolhouse Commission the balance now on hand unexpended and uncontracted for, amounting to \$4,327,241.06, and the additional sum of \$3,743,145, making a total of \$8,070,386.06, a sum that the Finance Commission feels convinced the Schoolhouse Commission will be unable to expend or contract for during the

present year. The following balances are shown by the auditor's monthly exhibits to the credit of the Schoolhouse Department for the whole of last year and January of this year:

January 31, 1922	\$4,607,270 90
March	4,460,987 72
April	4,333,896 49
May	4,507,555 27
June	6,842,414 40
July	6,728,194 55
August	6,611,914 95
September	6,543,126 28
October	6,399,103 85
November	6,250,680 60
December	6,030,288 13
January, 1923	5,855,834 77
January 31, 1923	5,575,000 00

The Finance Commission, therefore, recommends that, if your honorable committee approves any additional appropriating power for land and new buildings, and for the repair and alteration of old buildings, as requested by the School Committee, it be limited to one year, that is, for the fiscal year ending January 31, 1924.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

NEW BUILDINGS CONTRACTED FOR DURING THE YEARS 1920, 1921 AND 1922 UNDER THE THREE YEAR PROGRAM, APPROPRIATIONS
FOR WHICH WERE AUTHORIZED BY THE LEGISLATURE IN 1920.

DATE OF CONTRACT.	NAME OF BUILDING.	PROGRESS.	DISTRICT.	ROOMS.	CONTRACT PRICE.
July 23, 1920	Addition to Michelangelo.....	Completed.	Eliot-Hancock.....	20.....	\$244,716 20
March 21, 1921	Public Latin.....	Completed.	Martin.....	36, assembly hall and gymnasium.....	1,083,023 45
April 22, 1921	Frank V. Thompson.....	Completed.	Roger Wolcott.....	20, assembly hall, two shops, housekeeping suite.	413,066 90
September 6, 1921	Henry L. Higginson.....	Completed.	Lewis.....	12.....	217,087 27
September 16, 1921	Daniel Webster.....	Completed.	Samuel Adams.....	20.....	238,710 46
December 24, 1921	Theodore Roosevelt.....	90 per cent. complete.	George Putnam.....	18, assembly hall.....	332,649 70
December 13, 1921	Lowell Mason.....	Completed.	Edmund P. Tileston.....	4.....	44,685 00
April 1, 1922	William McKinley.....	75 per cent. complete.	Prince.....	8.....	120,998 14
April 27, 1922	Andrew Jackson.....	73 per cent. complete.	Washington Allston.....	12.....	193,522 76
May 8, 1922	Charles Sumner District*.....	39 per cent. complete.	Charles Sumner.....	12, assembly hall, two shops, science room, housekeeping suite.	280,533 45
August 9, 1922	Henry L. Pierce District*.....	86 per cent. complete.	Henry L. Pierce.....	4.....	55,835 50
August 21, 1922	Theodore Parker.....	42 per cent. complete.	Robert G. Shaw (Church street).	4.....	47,455 00
August 23, 1922	William Lloyd Garrison addition.....	39 per cent. complete.	William Lloyd Garrison.....	Assembly hall.....	56,624 00
October 14, 1922	Oak Square addition.....	Completed.	Bennett.....	2.....	23,061 43
December 20, 1922	John Lothrop Motley addition.....	8 per cent. complete.	Edward Everett.....	6.....	92,000 00
December 20, 1922	John Marshall District.....	8 per cent. complete.	John Marshall.....	6.....	43,240 00
Total.....	.....	.....	.....	.....	\$3,487,279 62

COMMUNICATION TO THE MAYOR

in relation to

THE AWARD OF CONTRACTS FOR BITUMINOUS PAVEMENTS TO OTHER THAN THE LOWEST BIDDERS.

BOSTON, March 23, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,— The consulting engineer of the Finance Commission has made a study of the contracts for bituminous street paving during the past year which were not awarded to the lowest bidders, and has submitted a report, a copy of which is hereto annexed.

Among other matters, it appears from this report that:

1. Last year in the large cities of the United States there were laid 79,100,000 square yards of bituminous pavements, of which 56,500,000 square yards, or 74 per cent., were sheet asphalt.
2. Sheet asphalt is the standard bituminous pavement for heavy traffic in all the large cities of the United States except Portland, Ore., and Boston.
3. The use of bituminous pavement other than sheet asphalt is confined to streets of light and medium traffic and to country roads.
4. Last year in Boston in twenty instances (comprising practically all that was done) competition was restricted to two kinds of bituminous pavement, sheet asphalt and Warrenite-bitulithic, the latter an untried type of pavement in Boston.
5. These two types of pavement were put in competition with each other, although it is well known that the cost of manufacturing and laying the Warrenite-

bitulithic pavement is about one third less than the cost of manufacturing and laying sheet asphalt.

6. In fifteen of the twenty instances, sheet asphalt was offered at lower prices than Warrenite-bitulithic, yet only four of these lowest bidders were awarded the contracts. Eleven awards were for Warrenite-bitulithic at a higher price. Seven of these eleven awards were made to the Warren Brothers Company at \$34,600 in excess of the lowest bids. This company claims to be the owner, under certain patents, of Warrenite-bitulithic.

7. This procedure cost the city, figured on the basis of the bids, \$36,917.75. But a greater cost to the city is still to come, due to the necessity of excessive repairing and an earlier replacement of the entire pavement than would be necessary if the more substantial kind of pavement had been chosen.

In July of last year bids were opened for paving Blue Hill avenue, Dorchester, from Talbot avenue to Mattapan square on the easterly side of the Boston Elevated tracks. The Central Construction Company was the lowest bidder, in the sum of \$84,334.20 for sheet asphalt, but the contract was awarded to Warren Brothers Company for Warrenite-bitulithic, in the sum of \$95,656, or \$11,321.80 above the lowest bidder. Work under the contract was completed last December. With scarcely three months' use this pavement has already begun to break up. This street carries a stream of heavy traffic between Boston and points south of Boston.

No satisfactory explanation has been given why the Warrenite-bitulithic type of pavement, heretofore untried in Boston, should be used in such a street at a price higher than that of the lowest bidder, who offered sheet asphalt, the standard type of bituminous pavement for heavy traffic.

The Finance Commission approves the recommendations of its consulting engineer in his report hereto

attached, and further recommends that in the future, on heavy traffic streets where bituminous pavement is to be used, sheet asphalt be used exclusively.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

BOSTON, March 19, 1923.

To the Finance Commission,

GENTLEMEN,— As a supplement to my report of January 16, 1923, in the matter of contracts awarded to other than the lowest bidders, I submit herewith a report regarding the contracts not awarded to the lowest bidders for bituminous pavements on various city streets, the methods employed to restrict free competition among contractors for such pavements and the effect of these methods on the finances of the city.

As already stated in the annual report of the Finance Commission, only two bituminous mixtures have been admitted to competition as pavements for the city streets during the past year, viz., sheet asphalt and the proprietary material now called "Warrenite-bitulithic," all other bituminous mixtures suitable for such work being excluded from competition. The situation is similar to other occasions when it became necessary for the Finance Commission to criticise the apparent disinclination of city officials to gain the fullest advantages of competitive biddings for bituminous street surfaces.

Sheet asphalt is the standard bituminous pavement for heavy traffic streets over the entire world, other types (such as bituminous concrete of varying mixtures and modifications) being used for country roads and light traffic streets in cities and towns, principally on account of less cost.

It is the type of bituminous pavement used for heavy traffic streets in practically all of the large cities of the United States except Boston. The best estimates for 1922 of the total yardage of asphalt pavements of all classes laid in 1922 show a total yardage somewhat in excess of 79,000,000 square yards, divided approximately as follows:

	Square Yards.
Sheet asphalt	56,500,000
Warrenite-bitulithic	8,600,000
Asphaltic concrete laid under open specifications,	6,400,000
Asphaltic macadam	7,600,000
 Total	 <u>79,100,000</u>

These figures are more significant than appears at the first glance, on account of the fact that a much larger proportion of sheet asphalt is used for heavy traffic city streets than in the case of the other types of pavement. Some of the exceptionally heavy traffic streets in large cities now paved with sheet asphalt are Park avenue, Fourth Avenue and Fifth avenue, New York; Fifth avenue being perhaps the heaviest traffic street in the world; State street and Wabash avenue, Chicago; Pennsylvania avenue in Washington; Broad street and Chestnut street in Philadelphia; Bedford avenue and Fulton street, Brooklyn, N. Y.; Baltimore street and the Fallsway, Baltimore, Md.; Woodward avenue and Jefferson avenue, Detroit Mich.

Following is a table showing the yardage of sheet asphalt and bituminous concrete in some of the larger cities of the United States; these figures are significant as showing the consensus of expert opinion regarding the best type of asphalt pavement:

COMPARATIVE AREAS OF SHEET ASPHALT AND BITUMINOUS CONCRETE
PAVEMENTS IN LARGE CITIES. (ASPHALT ASSOCIATION CIRCULAR
NO. 9, 1920. ASPHALTIC CONCRETE INCLUDES BITULITHIC, TOPEKA,
AND OTHER VARIETIES.)

CITY.	Asphaltic Concrete, Square Yards.	Sheet Asphalt, Square Yards.
Los Angeles.....	1,332,706	7,754,157
San Francisco.....		2,680,000
Portland, Ore.....	3,630,000	1,891,000
Denver.....	202,472	655,060
Seattle.....	37,993	2,804,644
Washington.....	129,796	3,157,757
Chicago.....	1,547,000	15,188,000
St. Louis *.....	1,506,078	2,253,897
Indianapolis.....	355,660	2,505,407
Kansas City.....		3,863,000
Baltimore.....	570,842	2,972,589
New York (Greater).....	2,365,519	18,084,328
Buffalo.....		4,830,737
Cleveland *.....	358,100	559,340
Detroit *.....	2,554,442	6,907,225
Cincinnati.....	311,011	748,504
Columbus.....	50,000	1,295,000
Milwaukee †.....	196,944	2,766,720
Philadelphia.....	1,320,562	8,711,468
Pittsburgh.....	26,400	3,630,000
New Orleans.....	647,333	1,084,552
Boston.....	349,202	621,432

* January, 1923.

† Estimated from mileage, January, 1923.

During the past season, 1922-23, there were advertised in public competition twenty contracts, in which the laying of bituminous pavements was the principal item. In each case contractors were invited to submit alternative bids, either for sheet asphalt or Warrenite-bitulithic. The details of these bids are given in the table marked Appendix A, hereto annexed. An examination of this table will show that, although in fifteen

but of twenty competitions the lowest bidders contemplated the use of sheet asphalt, in only four cases was the award made for this material, but contracts were given to the bidders for Warrenite-bitulithic at a higher price, amounting in total to \$38,243.75. The actual loss to the city was less than indicated by the awards, as a change was made in the contract for paving Prince and other streets with Warrenite-bitulithic and the contractor was required to substitute sheet asphalt for Warrenite-bitulithic, with a reduction in the contract price of \$1,326. This change reduced the total cost of the contracts above the total of the lowest bids to \$36,917.75.

Examination will also show that the two streets, Huntington avenue and Humboldt avenue, comprising the greater area of sheet asphalt pavements laid during the season, are streets where the traffic is heavy and particularly wearing on the pavements, on account of car tracks that concentrate the traffic at the sides of the streets, and on account of steep grades.

In the majority of cases the official reason given by the head of the department for accepting the higher bid was that the lowest bidder offered sheet asphalt. This reason is not convincing, and is really not a reason at all, especially as the two materials in question were supposed to have been admitted to equal competition. In other cases no attempt to give a reason was made.

As regards contracts awarded by the Park Department inquiry brought the explanation that Warrenite-bitulithic was chosen on account of the excessive amount of repairs that had been required on the sheet asphalt pavement laid on Commonwealth avenue during 1916 and 1917. As regards this statement, it is shown by the records of the Central Construction Company, which did the work, that absolutely no repairs have been required to this pavement, so the reason given could not have been the true one. A similar reason is given by the Park Commissioners in their letter to the Mayor asking permission to award the contract to Warren Brothers Company.

Previous reports of the Finance Commission relating to bitulithic pavements may be disregarded in the present discussion, as the material now being laid by Warren Brothers Company under the name of Warrenite-bitulithic is a different type of pavement from the bitulithic pavement which has been the basis of previous discussions. Whatever may have been the merits of that pavement, they are of no importance at the present time as an argument for the present type of pavement laid by Warren Brothers Company. The patent for bitulithic expired in May, 1920, and since that time the new type of pavement has been laid. It is claimed that this new pavement is protected under various patents issued to Edwin C. Wallace of East Auburn, Cal., May 30, 1910, October 27, 1914, and May 16, 1916.

The essence of these patents is the "bonding and blending" of two layers of bituminous paving mixtures of different composition with a single rolling. This method varies from the method of laying the standard sheet asphalt pavement, in which each of two layers is rolled separately, and from the old type of bitulithic, which was laid in a single layer, 2 inches thick. The Warrenite-bitulithic pavements as now laid are 2 inches thick. The lower layer, approximately $1\frac{3}{4}$ inches thick, is of a material which is similar in composition to the so-called close binders used in standard asphalt construction, and also similar to the old type of bitulithic. Over this layer, while hot and before rolling, a second thin layer is spread. The surface material is of a mixture similar either to sheet asphalt surfacing mixture or to the Topeka mixture, so called, depending on the proportions of sand and small crushed stone used. The two layers are rolled together, making a pavement approximately 2 inches in total thickness. A similar method has been used by Warren Brothers Company since 1909 in laying a pavement called Endurite. Only a small amount of this type of pavement has been laid, as compared with the amount of bitulithic, and the only place to my knowledge where such material was laid on a street in

the City of Boston is an area of 1,816 square yards laid in 1912 on Commonwealth avenue, near Naples road, Brighton. This small area has not developed any special merit over other types of mixed asphaltic pavements.

The Wallace patents have been litigated in the United States courts, and a decree of dismissal against the plaintiff, Warren Brothers Company, was entered May 29, 1922. (See Warren Brothers Company, plaintiff, *v.* Thompson Brothers, U. S. District Court in and for the Southern District of California, Southern Division.)

There is no existing information regarding the wearing qualities of Warrenite-bitulithic to warrant the award of contracts for this material on account of superiority over the sheet asphalt pavement, or any other commonly used type of machine mixed bituminous pavement. To the contrary, experience with Warrenite-bitulithic in Boston's traffic streets so far does not indicate a superior type of pavement. The only large area of this pavement in Boston to be tested under a moderately heavy commercial traffic is in Blue Hill avenue in Dorchester. This area of pavement completed during December, 1922, needs extensive repairs after three months' service. Both theory and observation of results obtained indicate that the method of laying which is the essence of the Wallace patents is not one that will secure the best type of pavement. The rolling of the two layers together without previous rolling of the lower layer is likely to separate the stone of the lower layer so as to destroy the bond due to interlocking between these stones, by forcing the material of the upper layer through the lower layer. This will also result in forcing some of the stones of the lower layer to the top surface of the pavement where they will be crushed by iron tires of wheels. In cases that have come to my attention, the single rolling method has been objected to by the engineer in charge of the work. In the California work already referred to, the method was abandoned in favor of the two-rolling

method. In some of the work done in Boston each layer of material was rolled separately, as in sheet asphalt construction. If the intent of the designers is realized, the result is at best substantially a sheet asphalt pavement, with a $\frac{1}{8}$ -inch to $\frac{1}{2}$ -inch surface, instead of the $1\frac{1}{2}$ -inch surface ordinarily used in sheet asphalt pavements.

As regards the comparative cost of manufacturing sheet asphalt and Warrenite-bitulithic, by applying the prices for materials and labor that prevailed during the past year to the quantities in each type of pavement, as shown by actual analyses and by observation of the methods used in laying, it is indicated that the cost of Warrenite-bitulithic is approximately two thirds of the cost of sheet asphalt. This difference in cost is primarily due to the 3-inch thickness of sheet asphalt, whereas Warrenite-bitulithic is 2 inches thick and consequently requires only approximately two thirds as much material as for sheet asphalt, and less expenditure for labor and teaming. There are also some minor factors that contribute to the result. Analysis also shows that there have been such economies made in the use of the more expensive materials used in the Warrenite-bitulithic mixtures as compared with the old type of bitulithic, so as to practically offset the increase of cost of labor and materials since 1917, and bring the cost of Warrenite-bitulithic to substantially the cost shown in the estimate in the twelfth annual report of the Finance Commission, page 112.

The methods followed by city officials during the past season were briefly as follows:

1. Competition was first reduced by eliminating all types of bituminous pavement, except sheet asphalt and Warrenite-bitulithic.
2. Certain particularly well qualified bidders were eliminated arbitrarily for no public reason.
3. Work was parceled out from time to time until late in the season, rather than being all advertised in the spring, when active and more extended competition

could have been obtained. Some of the larger jobs, for example, the Blue Hill avenue job, were delayed until the late autumn. This action prevented the submission of bids as low as might have been obtained from local bidders, and entirely prevented bids from contractors from other cities, as the time before cold weather was not sufficient for completing the job properly and the unwelcome bidder could be forced to lose considerable money, by stopping his work at the advent of cold weather and obliging him to divide his work through two seasons.

The above mentioned methods not being entirely effective recourse was had to the arbitrary exclusion of certain low bidders, although the city was morally bound under its form of advertisement to award to the lowest bidder, whether his figure was for sheet asphalt or for bitulithic. In one case the bids for the work on the Fens and Riverway were opened at the Park Department at noon, May 18. The award was made by the Park Commissioners immediately after the bids were opened to Warren Brothers Company, the third from the lowest bidder, for bitulithic. There were two lower bidders for sheet asphalt and one especially well-equipped and responsible bidder offered to construct a bituminous concrete pavement, substantially the same in composition and quality as the old type bitulithic, at a price \$1,332 below the bid of Warren Brothers Company. The action of the Park Commissioners makes it practically certain that they gave no serious consideration to the low bidders in the competition, that they did not intend to award a contract for sheet asphalt, although asking bids for it, and that they intended under any conditions to award the contract to Warren Brothers Company. The issue of the *City Record* succeeding the date of the opening of the bids states that the request for permission to award to Warren Brothers Company was approved by the Mayor May 19, but it also states that the bids were opened on May 10, which is not the fact. This statement makes it appear that a week was given to the

consideration of the bids. It may be that this statement was a mistake of the editor of the *City Record*, but it is difficult to understand how such a mistake was made.

Discussion of what might have happened had other bidders than Warren Brothers Company been given the work is futile. Had the contractors for bituminous pavements been assured of fair treatment there would have been — as is well known — a larger number of bidders bidding on the Blue Hill avenue job, for reasons already given and probably lower prices. There is no possible means of knowing at the present time who would have been the low bidder for any of the contracts let during the past season.

I believe that the Finance Commission should strongly insist:

1. That for the season of 1923 bids for bituminous pavements be advertised early enough in the season to have the work completed before the advent of cold weather.
2. That suitable types of pavement in addition to Warrenite-bitulithic and sheet asphalt be admitted to competition.
3. That the bids of the lowest responsible bidders be accepted, provided the bid is for one of the types of pavement allowed in competition.

Respectfully submitted,

GUY C. EMERSON,
Consulting Engineer.

APPENDIX A.—TABLE SHOWING AWARD OF CONTRACTS

DATE.	Street.	Number, Square Yards.	Lowest Bidder.
June 5.....	Humboldt avenue.....	12,780	M. DeMatteo.....
May 10.....	Fens and Riverway.....	35,502	Central Construction Company.....
June 21.....	Clarendon street.....	10,165	Bermudez Company.....
June 27.....	East and West Springfield streets..	9,530	Central Construction Company.....
June 27.....	Perkins and other streets.....	27,718	J. C. Coleman Sons.....
June 28.....	Marie and Tilton streets.....	900	Holbrook Construction Company.....
June 28.....	Stark street.....	410	S. J. Tomasello.....
July 20.....	Blue Hill avenue.....	40,850	Central Construction Company.....
August 3.....	Huntington avenue.....	21,470	Alco Contracting Company.....
August 8.....	Bickford street.....	3,750	State Contracting Company.....
August 8.....	Brookline avenue.....	10,510	C. M. Callahan.....
August 15.....	Elmhurst street.....	4,800	Mt. Pleasant Contracting Company.....
September 5.....	Dorchester street.....	11,215	Holbrook Construction Company.....
September 11.....	Homes avenue.....	2,486	S. J. Tomasello.....
September 11.....	Prince and other streets *	4,460	Bermudez Company.....
October 2.....	Undine road.....	1,910	J. H. Sullivan Company.....
October 16.....	Longwood avenue.....	1,400	J. J. Lane.....
October 21.....	Fens road.....	20,000	Rowe Contracting Company.....
October 23.....	Chambers street.....	1,230	S. J. Tomasello.....
October 30.....	Centre street, Dorchester.....	13,430	M. DeMatteo.....
Total.....	.....	.....	.....

* Changed to sheet asphalt after award of contract for bitulithic.

FOR BITUMINOUS PAVEMENTS — SEASON 1922.

Amount.	Type of Pavement.	Awarded to.	Type of Pavement.	Amount.	Excess Over Low Bid.
.....	Sheet asphalt..	M. DeMatteo.....	Sheet asphalt..		
\$58,202 00	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	\$61,932 00	\$3,730 00
.....	Sheet asphalt..	Bermudez Company.....	Sheet asphalt..		
21,405 60	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	23,570 95	2,165 35
30,420 00	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	36,018 00	5,598 00
4,866 75	Bitulithic.....	Holbrook Construction Company.....	Bitulithic.....	4,866 75	
2,085 75	Sheet asphalt..	S. J. Tomasello.....	Bitulithic.....	2,126 75	41 00
84,334 20	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	95,656 00	11,321 80
64,646 30	Sheet asphalt..	Alco Contracting Company.....	Sheet asphalt..	64,646 30	
10,144 10	Sheet asphalt..	State Contracting Company.....	Sheet asphalt..	10,144 10	
33,801 05	Bitulithic.....	Warren Brothers Company.....	Bitulithic.....	37,034 15	3,233 10
19,912 80	Sheet asphalt..	Mt. Pleasant Contracting Company,	Bitulithic.....	20,872 80	160 00
43,464 75	Bitulithic.....	Holbrook Construction Company.....	Bitulithic.....	44,586 25	1,121 70
10,865 15	Sheet asphalt..	S. J. Tomasello.....	Sheet asphalt..	10,865 15	
19,398 20	Sheet asphalt..	Bermudez Company.....	Bitulithic.....	20,734 20	1,336 00
6,747 50	Sheet asphalt..	J. H. Sullivan Company.....	Bitulithic.....	7,329 60	582 00
5,249 00	Sheet asphalt..	J. J. Lane.....	Bitulithic.....	5,529 00	280 00
36,745 00	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	41,905 00	5,160 00
4,513 00	Sheet asphalt..	S. J. Tomasello.....	Bitulithic.....	4,636 00	123 00
20,110 70	Sheet asphalt..	Warren Brothers Company.....	Bitulithic.....	23,502 50	3,391 80
.....					\$38,213 75

COMMUNICATION TO THE MAYOR

*in relation to*THE AWARD OF THE CONTRACT FOR PIPING
OF NEW BOILERS AT THE CALF PASTURE
PUMPING STATION.

BOSTON, March 29, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Finance Commission submits the following report on the procedure of the Commissioner of Public Works in the matter of securing a contractor to install piping and other equipment for new boilers at the Calf Pasture pumping station.

Plans and specifications for this work were prepared by Arthur W. Norton, consulting engineer, co-operating with various officials of the Public Works Department. The first set of bids were opened on February 16, 1923, and is as follows:

J. P. Dwyer Company	\$26,497
Walworth-English Flett Company	32,000
General Construction and Repair Company	34,500
Ingalls & Kendricken	34,500
Lumsden & Van Stone	38,370

The J. P. Dwyer Company, the lowest bidder, was willing to execute a contract based on its bid as submitted, but the Commissioner of Public Works intimated to the J. P. Dwyer Company that it had probably made a mistake in figuring the contract so low. Thereupon the J. P. Dwyer Company went over the figures on which it had based its bid and reported that it had made a mistake in extending its totals on one item but that, even with the mistake corrected, it was still the lowest bidder by \$400.

The city's interests and the fairness with which the city ought to deal with prospective contractors demanded that the contract be awarded either to the J. P. Dwyer Company at its bid as originally submitted, or to the next lowest bidder, Walworth-English Flett Company. The Commissioner of Public Works, however, did not follow either of these alternatives. The contract was readvertised.

In the specifications on which the first bids were based, the time within which the city required the work to be done was not mentioned. This omission was discovered before the first bids were opened, but in a conference between the Commissioner of Public Works and the consulting engineer who drew the specifications it was decided that the matter of time within which the contract was to be performed could be fixed with the contractor to whom the contract was awarded on a satisfactory basis to the city. The contract, therefore, was not readvertised because of the omission of the time within which the contract should be performed.

The policy of readvertising is unfair to bidders and costly to the city. It is rarely or never necessary. It certainly was not necessary in this case.

The second set of bids was opened on March 1, 1923, as follows:

General Construction and Repair Company	\$31,390
J. P. Dwyer Company	31,500
Lumsden & Van Stone	34,900

It will be noted that instead of five competitors only three appeared in response to the readvertisement.

The Commissioner of Public Works has awarded the contract to the J. P. Dwyer Company, the second lowest bidder, without assigning any reason in his letter to Your Honor for so doing. He stated to the Finance Commission that his award of the contract to the J. P. Dwyer Company was because it was a Boston firm, while the lowest bidder has a place of business outside Boston.

If public competition among contractors is to be confined to those residing in Boston, then that ought to be stated in the proposal. In this case it was not so stated.

For reasons that do not appear, it is obvious from the investigation made by the Finance Commission that not only did the Commissioner of Public Works desire that the J. P. Dwyer Company should get the contract, but also that that company should get the contract at a price as great or greater than that bid by any other firm. The city's interests seem to have been entirely disregarded.

It also appears that just before the specifications for this contract were completed, the engineer in charge of the pumping station suggested that a tank be provided in connection with the new boilers, in which to store boiler compound. This provision indicates an intention on the part of the Public Works Department to make use of a boiler compound for cleansing purposes. The Finance Commission has advised against the city using boiler compound for the purpose of cleaning or preserving boilers. The reason underlying this advice is that the water used in the City of Boston does not leave deposits in boilers that require a boiler compound to remove, if ordinary operating precautions are observed.

The Finance Commission recommends that Your Honor examine more carefully the procedure of the Commissioner of Public Works in awarding contracts that have been submitted to public competition, before giving your approval.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE PAVING OF A PORTION OF THE
SOUTHERLY SIDE OF HUNTINGTON
AVENUE.

BOSTON, March 31, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Finance Commission transmits herewith a report of its consulting engineer on the work under a contract for the paving of the easterly side of Huntington avenue between Massachusetts avenue and a point near the junction of Tremont street and Huntington avenue.

Representatives of the commission observed the work of the contractor practically during the entire time while this street was being paved. The report of the commission's consulting engineer contains, in the opinion of the commission, many valuable suggestions drawn from his daily observation and the reports of his subordinates constantly on the work.

Aside from the defects occurring because of improper planning and co-ordination of the paving between the street car tracks and the street itself, the paving has withstood the weather and traffic of the past winter without apparent injury.

The Finance Commission believes that careful and sympathetic study of the report of its consulting engineer by the Paving Service of the Public Works Department will do much toward obtaining better and more economically built streets in the City of Boston.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

BOSTON, March 29, 1923.

To the Finance Commission:

GENTLEMEN,— Following is a report relating to the construction by contract of a sheet asphalt pavement on the southerly side of Huntington avenue, between Hemenway and Tremont streets, as reported by inspectors employed by the Finance Commission and verified by the personal observation of the writer.

The contract for the work requires the completion of the pavement to South Huntington avenue, and the portion between Tremont street and South Huntington avenue remains to be completed.

The first matter for your consideration is a matter of the specifications of the work. The specifications allow the use in all types of bituminous pavements of "broken trap rock, equally good and suitable granitoid rock, silicious limestone, or flint gravel, acceptable to the Commissioner." The only definite thing about the specifications as indicating the quality of the stone is as regards trap rock. No one at present connected with the Paving Service knows what kind of stone is included under "granitoid rock" or "silicious limestone." It is certain, however, that no such limestone is available in this locality. Neither can it be determined what is meant by "flint gravel." Gravel in which all of the particles are composed of a large percentage of silica — which is the element composing flint — is impossible to obtain. On the other hand, nearly all gravel stones contain some silica.

The result has been that the ordinary bank gravel in this vicinity has been used to a large extent for the construction of bituminous pavements under the city specifications, although it is recognized by all persons familiar with the matter that it is far inferior to trap rock and an improper material where the best work is to be secured. Gravel is far cheaper than trap rock, and where its use is allowed as an alternative to trap rock the contractors will, for financial reasons, select it.

Examination of the figures, maximum and minimum limits, for the different sizes of particles of stone in sheet asphalt mixtures shows that it is difficult to secure within the limits given a suitable mixture that will total 100 per cent. The principal matter for comment, however, is as regards the interpretation of these specifications by the officials at City Hall. Different gradings of the mineral aggregate in bituminous mixtures require different proportions of asphalt binding material, and the mineral aggregate should be so proportioned of the best available material as to secure the least percentage of void spaces in the aggregate to be filled with the binder. It is clearly the intent of the specifications to allow the city engineers to change the specifications so as to get the best mixture within the limits specified. The city engineers, however, seem to interpret the specifications as meaning the contractor is allowed to use any mixture he sees fit, so long as it is within the limits of the specifications, an entirely different interpretation than was intended.

As regards the preparation of the foundation of the Huntington avenue job, as is customary, the work of relaying and grading the tracks of the Boston Elevated Railway Company was done in conjunction with the work of the contractor. Included in the work is the third track of the Boston Elevated Railway in Huntington avenue, extending from the Art Museum to the Y. M. C. A. building. This track was laid a number of years ago, when there was a baseball ground on Huntington avenue, and was considered a temporary expedient for the storage of cars, which were necessary to accommodate quickly the large crowds at the ball games. Since this location has been abandoned by the ball club the track has been allowed to remain. The ties used were approximately 8 feet long and extended approximately 17 inches beyond the rails into the street. The track was protected with two layers of paving stones, laid on edge, taking up a space of approximately 9 inches, and the asphalt pavement was laid against this row of paving

stones. The result was that the ties of the track extended under the asphalt pavement approximately 10 inches. Observation of the track-laying force showed that its work was not in all cases done in the best manner. In tamping gravel under the ties more care was taken near the middle of the tie, where it carries little or no weight, than under the rails and the end of the ties, where the pressure from passing cars is greatest.

With the cars passing over this new track, which had not settled into place before the pavement was laid, the movement of the track was certain to cause fracture of the pavement near it. This result was inevitable, and has taken place to a considerable extent as expected, the finished pavement being cracked along this third track in different places, from four inches to a foot from the track. To prevent this action the block pavement along the rails should have been extended to the end of the ties approximately 18 inches from the rails, or, as an inferior alternative, the ties should have been firmly embedded in cement concrete.

This matter does not involve criticism of the contractor, but is entirely a matter of design that should have been attended to by the engineers at City Hall, and the work of employees of the Boston Elevated Railway Company. The work of the contractor is excellently done and he appeared anxious and willing to co-operate with the city engineers and with the inspectors of the Finance Commission at all times.

The contractor in reshaping and preparing the Telford foundation for the asphalt surface was required to use material from the old bituminous macadam street surface over a large part of the area. This was not good practice. Bituminous macadam is not a homogeneous mixture. Many stones have no coating of asphalt, while others have an excess coating. There is also in such material many particles and small lumps of free asphalt from the old binder. This asphalt is of a softer grade than the binder used in the lower layer of sheet asphalt. There is danger that the excess of

soft asphalt from the old material will, under summer heat, mix with and flux the asphalt in the new pavement, making an excess of asphalt and soft spots from which disintegration may start.

The sheet asphalt pavement was laid as a subcontract. The Finance Commission has frequently called attention to the necessity of a plant inspector at the various mixing plants of the contractors manufacturing bituminous pavements. For a time this recommendation was adopted by the city, but recently it has been neglected. It is universally recognized by all experts that plant inspection is a much greater necessity than street inspection. Therefore the Finance Commission placed one of its inspectors at the contractor's plant. Screenings to determine the mixture of mineral aggregate were made daily and tests of the finished material, to determine its suitability were made.

Here also the subcontractor appeared willing to co-operate with the Finance Commission's employees, and many of their recommendations were accepted. There were, however, existing conditions that made it impossible to secure as good a quality of work as should have been done. For example, the work was being done late in the fall and on some days the weather was intensely cold. The contractor's plant was not inclosed from the weather, with the result that it was difficult on many days to secure as high a temperature in the bituminous mixture as is necessary for the best work.

One of the most important elements in the manufacture of sheet asphalt pavement is to secure a proper quality of so-called filler, that is, very fine dust that will pass through a sieve having 40,000 meshes to the square inch, or 200 meshes to the linear inch. This material is commonly known as 200-mesh material. With the unprotected condition of the plant and high winds a large part of this material was blown away. This could not be helped, and the result was undoubtedly a pavement inferior to what might have been secured.

Difficulty was experienced with the scales at the plant, particularly those weighing the asphalt, and for a large part of the work it was necessary to measure the asphalt cement in dippers, instead of weighing it. This is an inaccurate method, particularly where the operators are inclined to be careless and rapid work is necessary, and the best results cannot be obtained by the use of this method. Incidentally, when the scales were repaired, conditions were found that indicated that the scales had never been accurate, even when new.

The material, especially sand, was delivered to the plant in comparatively small quantities, so that the variation in the texture of the sand used from day to day was considerable, and changes in the proportions of asphalt cement were frequently necessary. This feature made it difficult for the different testers to obtain similar results, as there was considerable disagreement between the figures arrived at by the representatives of the city's laboratory and the Finance Commission's inspectors. Methods, however, were finally adopted which brought these two parties into substantial agreement as regards their tests.

As regards the street work, it was found that the contractor's plant was inadequate for the amount of work which it was required to carry on simultaneously. The contractor for a large part of the time appeared to have three contracts going on that required the delivery of materials in three widely separated localities, from a plant of capacity not more than sufficient to supply the needs of one job. The result was that the gang on Huntington avenue was waiting for materials a large part of the time with nothing to do. This procedure caused the contractor a large and unnecessary expense and no useful purpose was served. The contractor should have been allowed to do his various jobs in succession, so as to secure better work for the city with less expense to the contractor.

This delay also resulted in a large number of joints in the pavement, where one load of hot material had been put in place, rolled, and allowed to cool before the material for the adjoining section was available. On some days there was a "cold joint" after practically every load of material. This makes unsightly spots in the pavement, as well as places from which disintegration may start. The work should have been carried on so that there would not be more than two such joints in the day's work, one at night and one at noon, and with care not more than one should be necessary, the one laid at noon being eliminated.

Samples of the hot surfacing mixtures were taken frequently from the material delivered on the street and from the mixing plant. These samples were sent, for examination and analysis, both to the city's laboratory and to the laboratory of Dow & Smith in New York. Frequently the tests showed deficiencies of some sort. I cannot find that any attention was paid by city officials to this information and the contractor was never obliged to remove imperfect work.

The work of Dow & Smith developed a peculiar feature that may be of importance if confirmed by future tests. The Boston specifications, and in fact nearly all specifications for sheet asphalt surfacing mixture, limit the amount of asphaltic cement used from 10 per cent. as a minimum to 12 per cent. as a maximum, the amount being determined by the grading of the mineral aggregate used. It was found that the sand used for the surfacing mixture on Huntington avenue was, as designated by Dow & Smith, a "freak" sand; that is, it required a greater amount of asphaltic cement to saturate it than does ordinary sand used for such purposes. Sand found in certain localities in South Carolina and in Colorado has similar properties. The sand used frequently required nearly, if not quite, 13 per cent. of asphalt cement for the best mixture. It is thought by Dow & Smith that this peculiar sand may account to some

extent for the unsatisfactory mixtures that have been used in Boston in past years.

Under the present policy of the Paving Service, inspection of bituminous pavements is of little or no value. The results depend almost entirely on the honesty and skill of the contractor.

It is a fact that there are in the city's force very few, perhaps not more than two or three, inspectors who are competent to supervise the construction of bituminous pavements. The essential points, however, are not hard to learn and, if properly instructed, there is no reason why efficient inspection should not be obtained from the present force. These men, however, must be suitably instructed and supported by their superiors.

To summarize: For the benefit of bituminous sheet pavements to be laid in the future the following matters should receive immediate attention:

1. Specifications should be revised so that only trap rock of the best quality will be allowed for the mineral aggregate coarser than 10-mesh of all bituminous concrete mixtures. For sheet asphalt a somewhat softer stone may be allowed in the binder course, especially on light and medium traffic streets. The use of gravel should not be allowed.

2. No old bituminous macadam mixture containing asphalt should be used in preparing foundations for bituminous pavements.

3. Block paving along car tracks should be of sufficient width to extend to the end of the ties, unless firmly embedded in strong cement concrete.

4. Contracts should be let early enough in the season to insure the completion of the work before November 15.

5. Contractors should be required to house their mixing plants so as to protect the paving materials from the effect of high winds and low temperatures.

6. Competent inspectors should be stationed at all mixing plants as well as on street work.

7. Plant inspectors should make daily and more often, if necessary, tests to determine the quality of the raw materials used and of the hot mixture produced. These results should be verified by analyses of samples from the mixer and from the street by the chemists at the city's laboratory.

8. Whenever tests and analyses show that the contractor has departed from the limits of the formula representing the best mixture, he should be obliged to correct matters, even though it involves removal of work already completed.

9. Contractors should not be obliged to carry on at the same time so many different jobs as to interrupt continuous operation on any important piece of work.

Respectfully submitted,

GUY C. EMERSON,
Consulting Engineer.

COMMUNICATION TO THE SENATE
in relation to
PROPOSED AMENDMENT TO THE BOSTON
RETIREMENT ACT.

BOSTON, April 14, 1923.

To the Honorable the Senate:

GENTLEMEN.—The Boston Retirement Act, chapter 521 of the Acts of 1922, provides a retirement allowance for every employee of the City of Boston or County of Suffolk on a contributory basis. The contribution on the part of the employee is 4 per cent of his salary, deducted at the time of payment.

This retirement system went into effect on February 1, and is only mandatory on those who become employees of the city or county on and after February 1, 1923.

There is no maximum or minimum retirement allowance provided under this act, except that a member of the system who is injured within the scope of his employment is retired upon three-fourths pay regardless of how long he has worked for the city or county. If his injury results in death, his family, that is, those who are dependent upon him, receive one half of his pay while so dependent.

If a member becomes disabled for any reason outside the scope of his employment after fifteen years of service, he is retired with an annuity based on his contribution, and a pension equal to 90 per cent of what he would have received had he remained in service and was retired at sixty years of age; and he may retire or be retired at age sixty and receive a retirement allowance equivalent to double the amount of his annuity based on his contributions. At age seventy he must be retired.

House Bill 382 amends this act by creating an especially favored class; that is, the proposed amendment

provides that after fifteen years of service no one shall be retired with a pension less than \$480. If this amendment is allowed there will be created a specially favored class of employees, viz., those who have worked fifteen or more years at the time they reach sixty years of age, which is the earliest they may retire except for disability, by providing a retirement allowance greater in amount than the contributions of those members doubled would warrant.

The proposed amendment would permit employees who began to work for the city at any age from forty-five to fifty-five to be retired at sixty, or any intervening year up to seventy, after fifteen years of service, with a retirement allowance larger than those who enter the employ of the city at an earlier age would receive for an equal period. This amendment would raise up a preferred class which the city by law would be recognizing as entitled to more than their fellow workers, because they happened to enter the city's employ at a later age rather than an earlier age.

One of the prime reasons for procuring the legislation last year was to provide against inequalities in the pension system that then existed. At that time only one half of the 16,000 employees of the city and county were eligible to a pension. None of them contributed anything toward the pension, and the half who were entitled to pensions were entitled under ten different systems, no two of which were alike.

The proposed amendment is the entering wedge of a return to these inequalities.

The retirement system which went into operation February 1, 1923, is in no sense or degree a charitable matter. It does not in any of its phases take into consideration the amount that an employee may receive upon retirement, except the provision that the city itself shall never pay to a retired employee a sum in excess of 50 per cent of the employee's average salary for the five years preceding his retirement.

The commission believes that the proposed amendment will destroy the fundamental structure of the present pension system and will be the source of dissatisfaction to a large portion of the city employees.

Accompanying this report is a copy of a letter sent to his Honor the Mayor on August 18, 1922,* at his request, giving a comparison of benefits under the old pension law of 1911 for laborers — which is still in effect for those who desire to remain under it — and the retirement system that became law last year.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

* See Vol. XVIII, Finance Commission's Reports, page 157.

COMMUNICATION TO THE MAYOR
in relation to

THE AWARD OF CONTRACTS TO WARREN
BROTHERS COMPANY, IT NOT BEING THE
LOWEST BIDDER.

BOSTON, May 10, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,— During the season of 1922 Your Honor, acting on the advice of the Commissioner of Public Works and the head of the Park Department, awarded eight contracts for Warrenite-bitulithic to the Warren Brothers Company of Boston, who were not the lowest bidders. This action cost the city \$35,936.05 more than it would have if the lowest bids had been accepted, and in the opinion of the Finance Commission the city has secured pavements much inferior to the pavements that would have been secured had the bids of the lowest bidders been accepted. Furthermore, the good faith of the city was violated by inviting contractors to submit bids in open competition when it was apparently intended to award the contracts to Warren Brothers Company, even if that company was not the lowest bidder.

The Finance Commission called Your Honor's attention to these facts in a report dated March 23 of the present year, and pointed out that the pavement laid by Warren Brothers Company was not, as Your Honor appeared to think, the type of pavement laid in previous years by that company under the name of bitulithic, and well known to the traveling public as the pavement on the southerly roadway of Columbia road and portions of Commonwealth avenue.

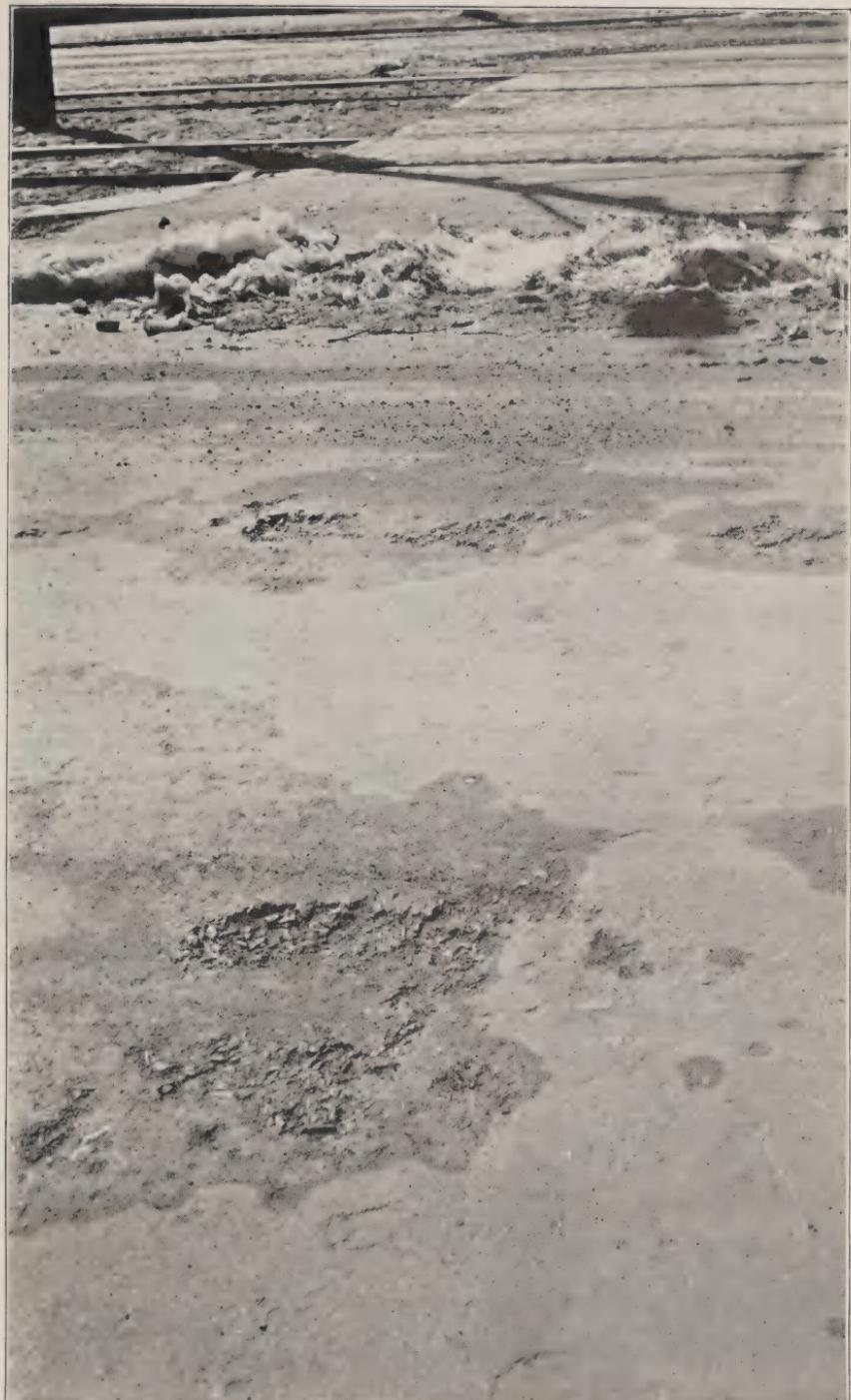
Since the report of March 23, and as a result of that report, the Finance Commission has been informed that

many of the streets paved by Warren Brothers Company since 1918 have been paved with the new type of pavement, Warrenite-bitulithic, although the city's specifications called for the old type of bitulithic, such as was laid on Commonwealth avenue and Columbia road. No permission appears to have been given by the city authorities for this departure from the specifications, nor does it appear that the paving inspectors knew that the specifications were not followed by the company. As a result the city has secured pavements much inferior to the pavements that would have been secured had the provisions of the specifications been carried out.

All the streets paved with Warrenite-bitulithic since 1918 that have had any considerable amount of traffic have either been extensively repaired or now require repairs. Though the facts regarding these pavements were known to the Public Works Department, the above mentioned awards for the season of 1922 were made. Practically all the Warrenite-bitulithic streets laid during the season of 1922 have shown marked disintegration after less than one year of service. The most important of these contracts, the paving of the southerly roadway on Blue Hill avenue, has required extensive repairs within three months after the completion of the contract. Careful analysis of the paving of this street shows it to be deficient in almost every essential necessary to secure good quality in bituminous pavements.

The Finance Commission has heretofore called to Your Honor's attention the fact that the patents owned by Warren Brothers Company on the old type of bitulithic expired in 1920, so that now any contractor may use it if the city desires to secure this type of pavement. Despite Your Honor's knowledge of these facts you have recently approved two paving contracts, viz.:

Pavement on Commonwealth avenue, and pavement on Jamaicaway and Arborway,



WARRENITE BITULITHIC, BLUE HILL AVENUE, DORCHESTER.
Laid 1922.

[March 17, 1923-2.]



WARRENITE-BITULITHIC, BLUE HILL AVENUE, DORCHESTER.
Laid 1922.

[March 17, 1923-3.]



WARRENITE BITULITHIC, BLUE HILL AVENUE, DORCHESTER.
Laid 1922.

[April 30, 1923-6.]

[March 17, 1923-11.

WARRENITE-BITULITHIC, BLUE HILL AVENUE, DORCHESTER.
Laid 1922.



WARRENITE-BITULITHIC, BLUE HILL AVENUE, DORCHESTER,
Laid 1922.

[March 17, 1923-14.

[March 17, 1923-7.

WARREN-BITULITHIC, BUTE HILL AVENUE, DORCHESTER.
Laid 1922.

WILLIAM H. DAVIS
JULY 2, 1925
MONTGOMERY, ALABAMA



25

WARRENITE Bitulithic, NORTH BEACON STREET, BRIGHTON.
Laid 1918.

[March 26, 1923-5.

WARRENITE Bitulithic, NORTH BEACON STREET, BRIGHTON.

Laid 1918.

Pavement beyond car track is Bituminous Concrete.

Laid 1922.

[March 26, 1923-1.



WARRENITE BITULITHIC, NORTH BEACON STREET, BRIGHTON.

Laid 1918.

[March 26, 1923-13.]

WARREN BROTHERS COMPANY — BITUMINOUS PAVEMENTS. (VERTICAL SECTIONS.)

No. 1.



WARRENITE BITULITHIC, WASHINGTON STREET, BRIGHTON, 1919-20.
(9/10 actual thickness.)

No. 3.



WARRENITE-BITULITHIC, RIVERWAY, 1922.
(9/10 actual thickness.)



SHEET ASPHALT, COURT SQUARE, 1913. (8/10 actual thickness.)

THE UNIVERSITY OF TORONTO
LIBRARY
SERIALS SECTION

to Warren Brothers Company, who were not the lowest bidders. In addition, you have approved a contract for the

Paving of Breck avenue and other streets in the Brighton district,

to S. J. Tomasello, who was not the lowest bidder, but who agrees to use Warrenite-bitulithic, controlled by Warren Brothers Company. The total unnecessary cost to the city in these contracts is \$5,277.50, and the city will secure an inferior pavement.

The policy Your Honor has inaugurated in approving contracts for bituminous pavements is a violation of the plain intent of section 30 of the charter amendments and is destroying the confidence of contractors in the good faith of the city in requesting bids for street paving. The result is excessive prices for inferior pavement to the contractors who are particularly favored by the responsible officials at City Hall.

The Finance Commission submits herewith six photographs showing the condition of Blue Hill avenue three months after Warren Brothers paved it with Warrenite-bitulithic; three photographs showing the condition of North Beacon street paved four years ago with the same material by the same company, and one photograph showing two samples of Warrenite-bitulithic and one sample of sheet asphalt. Both types of pavement were laid by Warren Brothers Company. This shows the greater thickness of the entire sheet asphalt pavement, and also shows the greater thickness and uniformity of the wearing surface of sheet asphalt, as compared with Warrenite-bitulithic.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL
in relation to
THE PROPOSED SETTLEMENT OF THE CLAIM
OF THE BOSTON BELTING COMPANY
AGAINST THE CITY OF BOSTON.

BOSTON, May 17, 1923.

To the Honorable the Mayor and City Council:

GENTLEMEN,— In May, 1898, the City of Boston by a written agreement with the Boston Belting Company settled the basis of claims for damages which the Boston Belting Company had against the city for diverting the water supply of Stony brook from the premises and use of the Boston Belting Company.

For the future loss to the Boston Belting Company of the water supply of Stony brook the City of Boston agreed to furnish without charge to the Boston Belting Company not over 3,000,000 gallons of water per day, or 400,000 gallons in any one hour, as well as the necessary drainage and sewerage facilities to dispose of the used water, for the term of twenty-five years and as much longer as the city desired, in the discretion of the mayor of the city.

If at any time after January 1, 1923, the City of Boston, in the discretion of the mayor of the city, decided to discontinue this free supply of water, it might do so by giving the Boston Belting Company six months' notice of its intention; after which, upon the demand of the company, the city would pay to the company the sum of \$387,666.67.

In 1916 the control of the Boston Belting Company was obtained by George F. Willett. This control was lost by him in 1918, but in 1919 he purchased all the common stock of the Boston Belting Company for the sum of \$100,000. Mr. Willett testified before the

Finance Commission that he originally purchased this company because of the large amount of water that the company was entitled to without charge from the City of Boston. When he repurchased the Boston Belting Company in 1919 this water privilege was carried on the books at \$150,000.

Mr. Willett further testified that in April, 1922, he called upon Mayor Curley and informed the Mayor that the Boston Belting Company intended to engage in the business of wool scouring, because of the profits that could be made, due to the large amount of free water that the company was entitled to from the City of Boston, but before doing so he desired to know from the Mayor whether the city was going to exercise its option to discontinue the use of free water to the company and pay it the sum of \$387,666.67 after January 1, 1923.

The Mayor suggested that the Boston Belting Company would probably prefer a cash settlement, according to the testimony of Mr. Willett, and requested that the matter be put in writing, which was done in the form of a letter to the Mayor under date of April 10, 1922. This letter was referred to the Corporation Counsel.

At a conference between the Corporation Counsel and Mr. Gill, the assistant treasurer of the Boston Belting Company, in May, 1922, the Corporation Counsel requested the assistant treasurer of the Boston Belting Company to obtain figures which could be used as a basis for a decision by the Mayor. On June 2, in a letter from the Boston Belting Company to the Corporation Counsel, the following statement appears:

As you requested during our recent conference, I have endeavored to obtain the figures which would be used as a basis for a decision by His Honor the Mayor. I have found some difficulty in getting accurate figures inasmuch as the Water Department officials are naturally reluctant to divulge information regarding a matter which is being handled by the City Law Department.

The one factor in the situation which can be figured accurately is the annual cost to the city of terminating the con-

tract. On the 4 per cent. interest basis the cost to the city for borrowing the amount necessary to terminate the contract would be approximately \$15,000 a year.

Assuming that the city did not exercise its right to terminate the agreement and the Boston Belting Company took full advantage of the contract, I am informed that the city would be obliged to pay the Metropolitan District Commission an increased assessment of over \$50,000 a year.

This statement that the city would be obliged to pay an "*increased assessment of over \$50,000 a year*" is not true.

The engineer of the Finance Commission has determined after investigation that it will cost the city not over \$10,000 a year to furnish the additional 3,000,000 gallons of water a day to the Boston Belting Company. The commission caused these figures, arrived at by its own engineer, to be reviewed by Mr. William E. Foss, chief engineer and director of the Metropolitan District Commission; Mr. X. H. Goodnough, chief engineer and director of the State Department of Public Health, and Mr. Frank A. McInnes, late division engineer of the Water Service of the City of Boston. All of these gentlemen agreed that the method used by the commission's consulting engineer is the correct one and that the cost to the City of Boston of furnishing 3,000,000 gallons per day in addition to the amount now used by the city would not exceed \$10,000 a year.

The Finance Commission has been unable to find that either the Mayor or the Corporation Counsel had the cost to the city of furnishing the additional water under the contract determined by any competent person with full knowledge of the contract provisions. The Corporation Counsel inquired verbally of Mr. Goodnough, engineer in the State Department of Public Health, the cost to the City of Boston of a million gallons of water per day. Mr. Goodnough did not have before him the full terms of the contract of the city with the Boston Belting Company concerning which the inquiry was made. The Finance Commission could find no evidence

that any written report of the cost of supplying this additional water was made, or caused to be made, by the city authorities.

Mr. Willett testified that the negotiations of himself and his assistant treasurer, Mr. Gill, with the Corporation Counsel, lasting during the spring and summer, were without result and that the Corporation Counsel regarded the activities and representations of him and his company as a bluff. Early in the autumn Mr. Willett advised with his associates and decided to employ Hon. Thomas P. Riley as counsel, because he believed that the case needed a political lawyer, one in touch with the city people.

When Mr. Riley was employed it was agreed that he should receive 10 per cent. of the amount collected from the city. Later the sum that Mr. Riley was to receive was fixed at \$25,000. On October 18, 1922, Judge Riley wrote a letter to the Corporation Counsel, entering his appearance for the Boston Belting Company, and referred to the letter of the company of June 2, 1922, for a general statement of the company's case and abstracts of the agreement which were attached to his letter, and stated further:

It seems to me, under all the circumstances in this case, that there can be no question, but that, first, the City of Boston should be desirous of terminating this contract and thereby eliminate the liability of an expense that would amount to some fifty thousand to one hundred thousand dollars a year by the expedient of finance, that would not cost more than \$15,000 a year.

To this letter the Corporation Counsel replied on October 27, as follows:

BOSTON, October 27, 1922.

HON. THOMAS P. RILEY,

9 Pleasant Street, Malden, Mass.:

Re STONY BROOK AND BOSTON BELTING COMPANY.

MY DEAR JUDGE,— Your letter of October 18, addressed to His Honor the Mayor and to myself, presumably delivered at

the office of the Mayor of this city, has been forwarded to me for my consideration and reply.

There is probably very little doubt that the city will be willing to terminate the present agreement between itself and your client, the Boston Belting Company, and I can conceive of our arriving at some basis of settlement that will be mutually advantageous to both our clients. When this matter was first brought to the attention of this administration, the Mayor felt that the budget for this fiscal year having been made up, the amount that would probably be required to terminate this agreement was too large to be considered at this time. In view of the fact that there are many trading elements in the present situation, I would suggest the possibility of your client being willing for a cash settlement to take something less than the very considerable sum mentioned in the agreement, which was \$387,666.67. At Your Honor's convenience I will be very glad to take up this entire matter in person with you.

Very truly yours,

E. MARK SULLIVAN,
Corporation Counsel.

Although this unusual contract was under discussion for more than a year, the first notice to the public came in an announcement by the Mayor in a public address on April 29, 1923, that he had settled with the Boston Belting Company for \$300,000.

No suit was brought or could be brought in any court against the City of Boston by the Boston Belting Company. The single question for the Mayor to decide was whether it was more to the interest of the City of Boston to allow the contract that had been in effect for twenty-five years to continue than to terminate it and pay a large sum of money for so doing. The facts on which he could make a decision were all within his own control, that is, within the city departments, and they could easily be verified or reviewed by reference to the state agencies that lay the assessment upon the City of Boston for its use of water.

The Mayor could have established in a way that would have left no doubt that the facilities for delivering

this water to the Boston Belting Company are sufficient; that the sewerage facilities for taking away the waste water are sufficient; and that the cost of this additional water to the City of Boston would not exceed \$10,000 a year. Moreover, the probability of the Boston Belting Company ever equipping its plant to enable it to use 3,000,000 gallons of water a day and building up the necessary organization to handle the proposed business is remote, in the opinion of the Finance Commission, because of the location of its plant, its lack of spur track facilities and its inability to get them, and because when such a business as the company proposes is finally established it could be rendered admittedly profitless in six months' time by the city serving notice of the withdrawal of its free water supply. But even if the company carried out its proposal the city would still be able to furnish the water at less cost than the interest on the \$300,000.

The Finance Commission believes that the termination of this contract by the Mayor at this time and the agreement to pay the sum of \$300,000 is unwarranted and not in the interest of the city.

The Finance Commission recommends that the city withdraw from this reported settlement, if it can now do so legally.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL
in relation to

THE ORDER CHARGING EXPENSES OF TRIP
 TO BUFFALO OF COMMITTEE APPOINTED
 BY THE MAYOR TO THE RESERVE FUND.

BOSTON, May 17, 1923.

*To the Honorable the Mayor and City Council of the City
 of Boston:*

GENTLEMEN,— On May 14 Your Honor transmitted to the City Council, and recommended the adoption of the following order:

. *Ordered*, That the expenses incurred by the committee appointed by the Mayor, in the matter of the proposed Statler Hotel, not to exceed \$2,000, be charged to the Reserve Fund.

The Commission understands that this order covers the cost of a proposed trip of a committee consisting of Your Honor and certain members of the City Council to attend the dedication exercises of the Statler Hotel in Buffalo on May 19.

The commission believes that the expenditure of money for the purpose stated in Your Honor's message and in the order is an illegal use of the city's funds.

Section 49 of the charter amendments is as follows:

Each member of the city council shall be paid an annual salary of fifteen hundred dollars; and no other sum shall be paid from the city treasury for or on account of any personal expenses directly or indirectly incurred by or in behalf of any member of said council.

The Finance Commission is sending a copy of this report to the City Treasurer and City Auditor.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN, *Chairman.*

COMMUNICATION TO THE MAYOR
in relation to
 STUART STREET WIDENING.

BOSTON, May 24, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—Under date of January 6, 1923, Your Honor sent a public letter to the chairman of the Finance Commission, containing in substance the following allegations:

1. That the manner in which the award of \$392,117 was paid to Nathan Matthews on November 16, 1921, for his property taken in connection with the Stuart street widening, was illegal.
2. That men were held up on the highways and byways and on threats to sell all property for unpaid taxes money was forced into the treasurer's office to pay Nathan Matthews the amount of damages awarded him.
3. That for the first time in its history the treasurer's office was kept open after hours, or until five o'clock, in order that sufficient money might be raised to pay the damages awarded Nathan Matthews.
4. That the payment of \$392,117 on November 16, 1921, to Nathan Matthews was illegal, because a sufficient amount of bonds of the Stuart street loan had not been issued on that date.
5. That this payment to Mr. Matthews on November 16, 1921, was not legalized until fifteen days after it was made.

During the Finance Commission's investigation of the Stuart street widening it has been unable to find any evidence to support these allegations. Will Your Honor kindly furnish the Finance Commission with the evidence on which you based these allegations?

Respectfully submitted,

THE FINANCE COMMISSION,
 by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE SENATE
in relation to
THE PURCHASE OF RUBBER TILE FLOORING
BY THE CITY OF BOSTON.

BOSTON, June 15, 1923.

To the Honorable the Senate:

The Finance Commission has conducted an investigation of the circumstances surrounding the purchase of rubber tile flooring by the City of Boston from the Stedman Products Company of Braintree.

The following evidence, as herein briefly stated, has been given in this investigation:

1. In the spring of 1922 the Mayor of Boston consulted Richard J. Shaw, of the firm of O'Connell & Shaw, architects, as to a rubber tile floor covering for certain rooms in the Mayor's residence. Mr. Shaw recommended the Stedman naturalized reinforced rubber tile flooring and submitted samples to the Mayor.

2. Shortly thereafter, the Mayor and Mrs. Curley, Mr. and Mrs. Shaw, and a Mr. Joseph Walsh, called at the private residence of Mr. Stedman, the president of the Stedman Products Company, in Braintree, on a Sunday afternoon, for the purpose of examining the rubber tile as applied to rooms in a private house. The Mayor, without inquiring as to the cost of the material, then ordered from Mr. Stedman rubber tile flooring for the kitchen, the butler's pantry, and a small hallway in his Jamaicaway residence.

3. At about the same time the Mayor ordered the Stedman Products Company to cover the floor of his outer office at City Hall and the floor of the

room in City Hall occupied by the trustees and manager of the George R. White Fund, with this company's rubber tile flooring. The installations in the Mayor's house and in City Hall were made in May, 1922. The Stedman Products Company sent bills to the city for the floor covering in the City Hall in May, 1922, which were paid by the city June 2, 1922, but no record was made on the books of the Stedman Products Company of the installation of flooring in the Mayor's house. An order card in the factory contained a description of the materials shipped, the date of shipment, and a pencil notation in the price column, "Not charged."

4. After the installation of the flooring in City Hall, Mr. Stedman, the president of the Stedman Products Company called on the Mayor at City Hall. The chairman of the Schoolhouse Commission, Thomas P. Glynn, and the Superintendent of Public Buildings, Fred J. Kneeland, were then summoned to the Mayor's office and in the presence of Mr. Stedman were shown the rubber tile flooring and told to consider this flooring for use in the city's buildings.

5. Thereafter specifications for certain school buildings contained provisions for installing this rubber tile flooring, or equal, and the installations of this flooring have been made in schools and in other public buildings without competition since that time, although there were other rubber tile floorings in the market.

6. In May, 1923, about one year after the rubber tile flooring had been laid in the Mayor's house, and immediately after Mr. Stedman was informed by the treasurer of his company that the Finance Commission was investigating the matter, Mr. Stedman called on the Mayor at the Mayor's residence and informed him of the investigation. Thereupon the Stedman Company sent the Mayor a bill, which he paid immediately.

In view of this evidence the Finance Commission will not hold further hearings on this matter at this time, but will transmit a copy of the evidence to the District Attorney, in order that he may determine whether there has been a violation of sections 7 and 8 of chapter 268 of the General Laws.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.

COMMUNICATION TO THE DISTRICT ATTORNEY
in relation to

THE PURCHASE OF RUBBER FLOORING BY
THE CITY OF BOSTON FROM THE STED-
MAN PRODUCTS COMPANY, AND TRANS-
MITTING EVIDENCE IN RELATION
THERETO.

BOSTON, June 15, 1923.

HON. THOMAS C. O'BRIEN, *District Attorney for Suffolk
County, Court House, Boston:*

DEAR SIR,— The Finance Commission has conducted an investigation of the circumstances surrounding the purchase of rubber tile flooring by the City of Boston from the Stedman Products Company of Braintree.

The verbatim evidence taken in this investigation is herewith transmitted, together with a copy of the statement of the Finance Commission published on the thirteenth instant. There is transmitted with the evidence also photostatic copies of a page in the ledger of the Stedman Products Company, containing an account with the Public Buildings Department of the City of Boston, and a factory card of the Stedman Products Company, containing a description of materials shipped to be used in the residence of James M. Curley, Mayor of Boston.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE WIDENING AND EXTENSION OF STUART
STREET.

BOSTON, June 21, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,— The extension and widening of Stuart street was first authorized by the Legislature by ch. 329 of the Special Acts of 1917, subject to the approval of the City Council within one year. The City Council did not approve this act.

Again, by chs. 312 and 465 of the Acts of 1920, the Legislature authorized the Street Commissioners, with the approval of the Mayor, to borrow the sum of \$2,500,000 outside the debt limit for the extension of Stuart street, from Tremont street to Huntington avenue. These acts did not require the approval of the City Council and provided that the extension and widening of this street should be made in accordance with the provisions of ch. 393 of the Acts of 1906, as amended by ch. 536 of the Acts of 1913, and acts in amendment thereof or in addition thereto. In 1921 the Legislature increased the amount that the city might borrow for this street improvement from \$2,500,000 to \$3,100,000. (See ch. 407 of 1921.)

The Street Commissioners on August 30, 1921, voted to take the land necessary for the extension and widening of Stuart street, awarded damages to the owners for the land taken, and assessed betterments upon the land fronting on the street as extended and widened. The Mayor gave his approval to these votes on September 8, 1921, and they were recorded with the plan of the new street in the Registry of Deeds for Suffolk County on September 16, 1921.

The total amount of damages originally awarded for land taken was \$2,391,068.25. The total amount assessed as betterments upon land abutting on the new street was \$2,369,936.95, thus making the net cost to the city for taking land to make this street improvement \$21,131.30.

The taking of land for the widening and extension of Stuart street became effective upon the recording of the votes of the Street Commissioners on September 16, 1921, but the damages awarded for the land taken could not be demanded or collected, or court action brought by the owners until the city, through its proper agents, started the work of constructing the street in accordance with the votes of the Street Commissioners. If the city for any reason did not start the work of construction within two years from the 16th of September, 1921, the taking made by the Street Commissioners would have become null and void. The city entered to construct the street on November 16, 1921. Thereafter, all damages awarded for the taking of land could have been accepted and payment demanded. And if the city did not then pay, the award would bear interest at 4 per cent from the record date of the votes of the Street Commissioners until payment was made.

Of the fifty-five owners awarded damages for land-taking, twenty-six accepted the original awards, amounting to \$1,200,224, more than one half the total amount awarded. Twenty-five of the other twenty-nine owners who were entitled to damages have had their awards increased. Two awards were increased during Mayor Peters' administration to the extent of \$6,824, and twenty-three awards have been increased during the present administration to the extent of \$196,786.50. All of these increased awards required the approval of the Mayor. Within four months of Your Honor's taking office you approved eight increases, amounting to \$99,174. Two of these eight cases call for special comment.

Several small parcels of property fronting on Eliot

street and Tremont street, but excluding the corner, were owned equally by J. Murray Howe and Samuel Lebowich although carried in the name of William J. Stober, who had no interest in the property. Mr. Howe has been in the real estate business in Boston for forty-six years. He has been called to court as an expert in many cases, and by the City of Boston itself. Mr. Lebowich has been in the real estate business about twenty years. The Street Commissioners awarded \$124,370 damages for the taking made of this property.

After this award was announced in September, 1921, Messrs. Howe and Lebowich presented to the Street Commissioners all the facts at their command that would justify increasing this award, but no increase was made by the Street Commissioners. According to the testimony of Mr. Howe before the Finance Commission, he and his partner believed that the award was satisfactory, but thought that they could probably convince the Street Commissioners that it ought to be increased \$10,000 or \$15,000. Mr. Lebowich testified before the Finance Commission that he thought it ought to be increased by not less than \$50,000. In January, 1922, Mr. Howe testified he believed the award would not be increased and was in favor of accepting it, while Mr. Lebowich maintained that they would fare better with the incoming administration. Mr. Howe also testified that Mr. Lebowich intended to handle the matter himself under the new administration and was certain that he would procure an increase. Finally, toward the last of January, 1922, Mr. Howe was ready and willing to accept the award of the Street Commissioners, and testified that he proposed to Mr. Lebowich that they go to the Street Commissioners and accept the award. Mr. Lebowich then offered to buy Mr. Howe's share of the claim on the basis of the award. Mr. Howe accepted and was paid by Mr. Lebowich one half of \$124,370, the amount of the award by the city. Thereafter, Mr. Lebowich filed a suit against the city and, without presenting any new evidence before the Street Commis-

sioners, was awarded \$160,000 on April 22, 1922, an increase of \$35,630, which amount was paid on May 1, 1922, with the approval of Your Honor.

If Mr. Lebowich had been compelled to pursue his remedy in court, as he had chosen to do when he brought suit, the fact that he had purchased of his associate, Mr. Howe, his interest in their joint claim against the city on the basis of the original award would have been disclosed at the trial, and it is inconceivable that a jury would have fixed the damages to Mr. Lebowich on any other basis than that on which he bought his partner's share. There was no reason why the city should have hurried this settlement through as it did. The award was not bearing interest. It is clear that the city's side of the case was not fully prepared when the settlement was made. Before the case would have been reached for trial the city would have had ample time to prepare the case fully. In the opinion of the Finance Commission the settlement of this case by increasing the original award over \$35,000 was in flagrant disregard of the city's interests.

The other case was that of Mr. Job E. Gaskin. The city took 4,725 square feet of his land with the buildings, on Church and Grenville streets. The Street Commissioners awarded him the sum of \$90,340 in September, 1921. He was dissatisfied with the award and employed John F. Doherty, Esq., to represent him before the Street Commissioners. Upon the coming in of the present administration, Mr. Doherty was discharged and Judge Thomas P. Riley of Malden was employed. A hearing was held before the Street Commissioners and the case presented by Judge Riley with the aid of two experts, and on April 12, 1922, the Street Commissioners awarded the sum of \$125,089, an increase of \$34,749, or over 38 per cent. No suit had been brought, no interest payments were running against the city, and the Law Department had not been consulted. This award was paid with Your Honor's approval on May 17, 1922.

Mr. Job E. Gaskin testified before the Finance Com-

mission that in accepting the increased award of \$125,089 for 4,725 square feet of land and the buildings thereon, he had suffered a loss of several thousand dollars. Yet in the same month that he had suffered this loss because of the city's alleged inadequate settlement of his claim, Mr. Gaskin purchased of George F. Whitcomb both his claim against the city for property taken at the corner of Broadway and Mahan place, and also about 324 square feet of land. Title to the land was taken in the name of Mr. Gaskin's nephew, Lloyd G. Taylor, a student at college. Notwithstanding that Mr. Gaskin was the real owner of this property, he appeared before the Street Commissioners as a real estate expert, without disclosing his ownership of the property. The city had awarded George F. Whitcomb, the owner of record when the land was taken, \$27,340. Mr. Gaskin testified that he paid Mr. Whitcomb about \$30,000 for the claim and for the 324 feet of land. In December, 1922, the city settled with Mr. Gaskin for \$42,000, an increase of \$14,660 or 54 per cent. Mr. Gaskin's counsel was Joseph Lundy, Esq.

Again, in September, 1922, Mr. Gaskin purchased of William Hoag *et al.*, trustees, property at the junction of Columbus avenue and Grenville place, taking title in the name of Frederick M. Durkee. The city had awarded \$38,800 for this taking. Mr. Gaskin paid \$39,900 for it, and in December, 1922, the city paid him \$50,000.

The evidence in this investigation compels the conclusion that the city officials gave too great weight and credence to values set up by claimants for the property taken. It is equally clear that the claimants accurately gauged the city officials in this regard. Mr. Gaskin went so far as to buy claims in the names of other persons and to appear before the Street Commissioners as an expert for these other persons. He wrote the Street Commissioners on June 10, 1922, ten days after he bought the George F. Whitcomb claim in the name of Lloyd G. Taylor, and stated in his letter, "I have been requested to appraise the value of the estate 30-36 Broadway which was formerly owned by the Whitcomb estate." He

further stated, "The minimum price for this land per square foot should be \$20 per square foot." When he made this statement he had just bought, at a net cost of \$8.20 per square foot, the remaining portion of the Whitcomb land at the corner of Broadway and Stuart street.

He further testified that he did not regard it as his duty to tell the Street Commissioners when he appeared as an expert on the Whitcomb estate that he was in fact the owner of it.

Mr. Gaskin succeeded so well in impressing the Street Commissioners as an expert in this case that later, when he bought the claim of William Hoag in September, 1922, taking title in the name of Frederick M. Durkee, he testified that he "went down there (to the Street Commissioners) as an expert and convinced them." It appears that there was no city official sufficiently vigilant to ascertain that when Mr. Gaskin thus presented himself a second time as an expert he was in fact the owner of the property, and it was not difficult to establish this fact.

In the opinion of the Finance Commission the city's interests are in jeopardy when parties buy law suits against the city for speculative purposes and succeed in these purposes without having to try their cases in court. The two owners sold their claims for a trifle more than the city had awarded them to one who was willing to speculate and who in a short time procured from the city a 54 per cent. increase in one case and a 28 per cent. increase in the other over the original awards. Ordinary diligence on the part of the city authorities would have revealed the true ownership in these cases. These claims, presented by persons who were not owners at the time of the land-taking, should have been looked upon with great suspicion. Certainly a trial in court would have saved the city the humiliation of having enriched speculators by paying thousands of dollars more than the original owners were willing to accept..

On May 24, 1923, the Finance Commission asked Your Honor to substantiate five charges which you had made concerning the payment of damages to Nathan Matthews, trustee, for property taken by the city in extending Stuart street from Oxford terrace to Huntington avenue. Your Honor's reply indicated that you had no evidence to support your charges. The Finance Commission has been unable to find the slightest evidence to support any of them.

Your Honor's first charge is that the manner in which the award of \$392,117 was paid to Nathan Matthews on November 16, 1921, for his property taken in connection with the Stuart street widening was illegal. The commission finds that the property referred to was not owned by Mr. Matthews personally, as your charge indicated, but that Mr. Matthews held the property as trustee; that his interest in the property was only one fifth of the whole; that the acceptance of the award was made at the direction of the owners of the other four fifths; and that the manner of paying the award, as well as the payment itself, was legal.

Your Honor's second charge, that:

Men were held up on the highways and byways and on threats to sell all property for unpaid taxes, money was forced into the treasurer's office to pay Nathan Matthews the amount of damages awarded him,

is without the slightest evidence to support it. Moreover, the commission finds that no money collected from taxes was used to pay this award, or any other award that was made on account of the widening of Stuart street. There is sufficient documentary evidence in the auditor's office at City Hall to establish this fact, and this evidence was available to Your Honor at the time you made these unwarranted charges.

Your Honor also charged that for the first time in its history the treasurer's office remained open after hours or until five o'clock in order that sufficient money might be raised to pay the damages awarded Nathan

Matthews. The commission finds no evidence to support this charge. On the day when the city paid the award to Nathan Matthews, trustee, an assistant corporation counsel, the assistant treasurer of the Boston Five Cents Savings Bank, Mr. Matthews and his counsel, the City Auditor and the City Treasurer, met at one o'clock p. m. for the purpose of accepting the award, receiving payment from the city, and discharging the mortgage on the property held by the Five Cents Savings Bank. This time was fixed to suit the convenience of Mr. Peters, who was then Mayor, but he was unexpectedly called away. The parties remained in attendance in the auditor's office, which regularly remains open until five o'clock, and closed the transaction before that hour.

This was not an unusual occurrence, in view of the amount of money involved. Mr. Mitchell, who was auditor of the city at that time, testified that many times the office of the auditor, with the attendance of the treasurer therein, has been kept open after hours for the purpose of closing a transaction. Not only did this happen many times during Mayor Peters's administration and during Your Honor's first administration, but in one case in Your Honor's first administration the auditor's office was kept open after hours and as late as half past six o'clock in the evening to complete the payment for some fire apparatus.

Your Honor further charged that the payment made on November 16, 1921, to Nathan Matthews was illegal, because a sufficient number of bonds of the Stuart street loan had not been issued on that date. This charge is wholly unwarranted. The commission finds that the Mayor had given authority on that date to take money from another loan to make this payment on account of Stuart street, in the same way that Your Honor did within one week after coming into office in February, 1922, when you authorized the City Auditor and City Treasurer to take \$1,000,000 from another loan account to pay obligations of the Stuart street widening. In

both cases such action is authorized by ch. 192 of the Acts of 1893, and was perfectly legal. Your Honor had done this a number of times during your first term as Mayor of the City of Boston, and must have been very familiar with the practice.

The Finance Commission believes that the opposition of giving the present administration the opportunity to carry out a comprehensive plan of street widening in the city is due, in some degree at least, to the unwarranted statements made by Your Honor since you took office in February, 1922, concerning the awards of damages in the Stuart street widening, while at the same time Your Honor was approving enormous and unjustified increases in the unpaid awards, such increases aggregating approximately \$200,000, and allowing speculators who had brought awards practically at face value to receive later from the city increases from 28 per cent. to 54 per cent. over the awards.

The Commission recommends:

1. That in future street widenings the Board of Street Commissioners hear the owners of land to be taken on the question of damages prior to making the awards.
2. That the Street Commissioners, having given the parties interested an opportunity to be heard, and having awarded damages, shall thereafter make no changes in the awards.
3. That all owners of property taken who refuse to accept their awards made by the Street Commissioners be left to their remedy in court.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE APPLICATION OF BACK TAXES TO THE
REDUCTION OF THE TAX RATE.

BOSTON, Aug. 17, 1923.

HON. JAMES M. CURLEY, *Mayor*:

SIR,— In the last issue of the *City Record*, on page 1057, it is stated that Your Honor is making every effort to keep the tax rate at the same figure as last year.

The City Collector has informed the Finance Commission that he has collected \$3,828,425.21 from February 1 to August 1 of this year in back taxes on real estate, personal property, interest and polls, for the year 1922 and prior years. As the obligations of those years for which these taxes were levied are all paid, this money is free cash in the city treasury and should be applied to the reduction of the tax rate this year, thus decreasing the rate about \$2.25.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE OVERSEERS OF THE PUBLIC WELFARE.

BOSTON, September 18, 1923.

HON. JAMES M. CURLEY, *Mayor*:

SIR,—On November 13, 1922, the Finance Commission sent to Your Honor a preliminary report on the Overseers of the Public Welfare, formerly called Overseers of the Poor. Thereafter, the commission employed Miss E. Frances O'Neill, formerly general secretary of the Society for Organizing Charities in Providence, Rhode Island, and seven assistants who were trained case workers, to make an intensive study of the problems with which the Overseers of the Public Welfare are concerned.

1. THE BOARD OF OVERSEERS.

There are twelve members of the Board of Overseers of the Public Welfare. This number was established in 1735, when the town of Boston was composed of twelve wards, an overseer being chosen from each ward. The Board is unpaid and is at present composed of eight men and four women. They are appointed by the Mayor, subject to confirmation by the Civil Service Commission. Membership on the Board affords great opportunity for public service. The chairman is chosen by the Board. The Overseers are incorporated as a Board of Trustees, for the purpose of holding funds donated or bequeathed to it for assisting the poor. The following have served as chairmen of the Board for the past sixty years:

Robert C. Winthrop, July, 1864, to May, 1867.

F. W. Lincoln, June, 1867, to April, 1878.

Thomas F. Temple, April, 1878, to December 31, 1878; April, 1881, to April, 1890.

Thomas C. Amory, January, 1879, to April, 1881.

Otis K. Newell, April, 1890, to May, 1891.

William P. Fowler, May, 1891, to July 3, 1918.*

Thomas Sproules, July 3, 1918, to May 21, 1920.*

Simon E. Hecht, May 21, 1920, to date.

The Board meets regularly once a month. It is divided in May of each year into eighteen subcommittees, consisting generally of three members each, except the important Committee of Investigation and Relief, which is composed of the full board divided into two groups. The subcommittees have immediate supervision of the matters in their charge, but act only through the full board on important matters. The Committee of Investigation and Relief meets every Wednesday afternoon and determines what aid shall be granted and the amount thereof. Each district visitor appears separately before the committee, discusses new cases and reviews old cases; the committee then gives its decision as to the allowance and amount of aid. More than one hundred cases are disposed of at each meeting.

The Board is zealous and anxious to do full justice both to the petitioners and to the city. It is manifest, however, that it is impossible to hear and determine constructively one hundred cases in a single afternoon.

Beside granting public aid, the Overseers issue licenses to organizations and others to solicit contributions in public places, as provided in chapter 538 of the Acts of 1919, and General Laws, ch. 101, sec. 33. Formerly this work was small, but since the World War, applications to conduct "drives" for money have been numerous. The Overseers, to protect the public against fraudulent solicitations, are constantly called upon to exercise the closest vigilance and sound judgment in passing upon these applications. In the year 1916 twenty-one applications were received. Since that year there have been 286, of which 239 were granted and 47 rejected.

The Overseers conduct a home, called Temporary Home for Women, where women may go for temporary

* Died in office.

shelter, and a municipal lodging house, called Wayfarers' Lodge, which serves a similar purpose for homeless men. Adjoining the latter is a woodyard, where male applicants for temporary aid are required to work, if able, in return for the aid rendered.

2. NUMBER, RANK AND COMPENSATION OF EMPLOYEES.

The department force numbers forty-seven permanent employees and a few temporary employees. The total salaries this year will aggregate about \$71,000 *. The organization of the department is composed of three divisions,—Central Office, Temporary Home for Women and Wayfarers' Lodge,—each under a separate head, responsible to the Board. The following table shows the number and salaries of employees in the three divisions:

	<i>Central Office.</i>	
Secretary (1)		\$3,500 00
Settlement Visitor (1)		2,500 00
Visitors (9), \$2,000		18,000 00
Visitors (4), \$1,800-\$1,900		7,537 80
Visitor (1), \$1,500		1,265 88
Visitors (2), \$1,400		2,255 20
Bookkeeper (1), \$2,000-\$2,100 a year		2,079 20
Paymaster (1), \$1,600-\$1,700 a year		1,684 22
Assistant Settlement Clerk (1), \$1,500-\$1,600		1,584 19
Clerk and Stenographer (1), \$1,400-\$800		893 59
Clerks (2), \$1,500-\$1,600		3,168 38
Clerks (3), \$1,400-\$1,500		4,452 35
Clerks (2), \$1,200-\$1,300		2,568 58
Clerk (1), \$1,100-\$1,200		1,184 25
Clerk (1), \$1,040-\$1,140		1,124 29
Clerk (1), \$1,000		843 92
Clerks (2), \$880-\$980		1,928 42
Clerk (1), \$780-\$880		864 54
Clerk (1), \$600-\$700		684 20
Clerk (1), \$800		613 60
Janitor (1), \$30-\$35 a week		1,583 26
Engineer (fireman) (1), \$27 a week		1,408 50
		\$61,724 37

* Exclusive of woodyard.

Temporary Home.

Matron (1), \$720-\$780†	\$770 00
Assistant Matron (1), \$600-\$660†	650 00
Night Matron (1), \$540-\$600†	590 00
Matron's Assistant (1), \$540-\$600†	590 00
	<hr/>
	<u>\$2,600 00</u>

Wayfarers' Lodge.

Superintendent (1), \$1,700-\$2,000	\$1,953 30
Night Steward (1), \$1,500	1,500 00
Physician (1), \$600	600 00
	<hr/>
Foreman* (1), \$1,248, (See woodyard also)	\$4,053 30
	<hr/>
	<u>1,248 00</u>
	<hr/>
	<u>\$5,301 30</u>

Woodyard.

Foreman (proportion of salary \$2 a week charged to woodyard)	\$104 00
Clerk	884 00
Night watchman†	624 00
Janitor†	416 00
Cook†	676 00
Waiter†	364 00

Bathroom attendant,† \$8 a week as an average; pay varies from \$5 to \$10 a week as employees come and go.

Transient help, \$3 to \$4 a week, plus keep.

All of the employees are under civil service and the range of salary paid is not higher than the salaries paid to similar workers in the Commonwealth and in private organizations. Last year the department spent for payroll, \$63,550.54‡; for general expenses, \$19,920.60; and for aid, \$1,304,776.59. In 1912, the year before the Mothers' Aid law went into effect, the amount given in aid was only \$95,672.86.

* Formerly charged to woodyard, but on account of years of service changed to city's payroll for pension privilege.

† Receive board and lodging also.

‡ Exclusive of woodyard payroll.

3. THE DIVISIONS OF THE DEPARTMENT.

(a.) *The Central Office.*

The most important of the three divisions of the department is the Central Office, which is in charge of the secretary of the department. The present secretary has been in the department for thirty-six years, and has been secretary since 1915. Under his charge are the visitors, the clerks of the office who attend to the office routine, and the settlement visitor and his assistants. The secretary also handles the correspondence of the office, maintains the discipline of the force, consults with the visiting staff, and is on call to pass upon cases for emergency aid. These duties are far too many for any one executive to handle effectively. The present secretary is a humane, conscientious and efficient official of the city.

There are fourteen visitors employed to handle relief cases. Twelve of them are men and two of them women recently appointed — one promoted from the position of clerk and stenographer in the department, the other a trained case worker.

The visitors of the department have assigned to them a larger number of cases than they are able to take care of adequately. In private societies fifty to seventy-five cases are regarded as the maximum which any one visitor — even when there is a case supervisor — can effectively handle. The following table indicates the number of cases assigned to each visitor in the Boston Public Welfare Department:

Visitor No. 1.	East Boston	246 cases.
Visitor No. 2.	Charlestown	251 cases.
Visitor No. 3.	North End	219 cases.
Visitor No. 4.	South End	203 cases.
Visitor No. 5.	Upper South End	204 cases.
Visitor No. 6.	Roxbury Centre	201 cases.
Visitor No. 7.	Roxbury West	201 cases.
Visitor No. 8.	Roxbury East	206 cases.
Visitor No. 9.	Jamaica Plain	191 cases.
<i>Carried forward</i>		1,922 cases.

<i>Brought forward</i>		1,922 cases.
Visitor No. 10. Hyde Park and West Roxbury		167 cases.
Visitor No. 11. Dorchester		171 cases.
Visitor No. 12. South Boston		226 cases.
Visitor No. 13. Brighton and West End		167 cases.
Visitor No. 14. Grove Hall		141 cases.
Total		2,794 cases.

It is obvious that visitors so burdened cannot give more than a perfunctory study to their cases.

The settlement visitor and his assistants investigate the legal settlements of applicants for relief and of those admitted to the City Hospital and certain cases from other towns and cities admitted to the Consumptives' Hospital, to determine their legal settlement, so that Boston may not be charged with the support of people who should be supported by other communities. The visitor also visits Boston dependents living in other cities and towns.

The importance of this settlement work is shown in the following table of payments made to the city by the Commonwealth and other cities and towns in the last ten years:

INCOME FOR YEARS ENDING JANUARY 31.

YEAR.	POOR AND DEPENDENT RELIEF.			SICKNESS.		
	Cities and Towns.	Commonwealth.	Total.	Cities and Towns.	Commonwealth.	Total.
1914.....	\$12,074 82	\$12,170 79	\$24,245 61	\$21,854 80	\$25,916 28	\$47,771 08
1915.....	25,146 89	12,559 96	37,706 85	33,895 50	18,924 42	52,819 92
1916.....	35,610 97	23,412 56	59,023 53	30,122 71	19,825 64	49,948 35
1917.....	36,724 13	51,240 42	87,964 55	22,335 64	38,957 85	61,293 49
1918.....	24,101 34	19,826 34	43,927 68	19,392 24	29,105 50	48,497 74
1919.....	15,108 69	38,385 51	53,494 20	12,638 29	47,044 71	59,683 00
1920.....	15,159 02	41,009 60	56,168 62	12,006 40	51,109 43	63,115 83
1921.....	17,889 62	36,522 29	54,411 91	11,718 58	37,037 95	48,756 53
1922.....	20,009 10	35,394 21	55,403 31	16,402 22	34,195 47	50,597 69
1923.....	35,567 82	76,554 93	112,122 75	24,914 86	34,036 99	58,951 85
Totals.....			\$584,469 01			\$541,435 48
Grand total.....			1,125,904 49			

Besides the clerks there is a bookkeeper and a cashier; the former having general charge of the accounts of the department and the latter disbursing the funds for public aid. The office force is well organized, but the office accommodation and equipment are poor. There is no place for the visitors to talk to applicants for aid privately and the method of filing is antiquated.

(b) Temporary Home for Women.

The Temporary Home for Women was established in 1862, and is located in a three and a half story brick building on Chardon street, in the rear of the main office of the department.

The Home provides food and lodging for homeless women and unfortunate girls who require shelter while seeking employment or friends, or waiting to be placed in institutions. It is also used as a temporary home for homeless children. Women applying for lodgings or meals may stay in the home for seven consecutive days, and this period may be extended by the committee in charge of the Home *. Women given meals and lodging, if able, assist in the work of the house, such as bread-making, cleaning and laundry work. The staff of the Home consists of a matron and three assistants, one for day and two for night work.

For the year ending January 31, 1923, the total number of individual lodgers, including children, was 1,914, and the total number of lodgings furnished was 6,021. The total number of meals served during this period was 23,384, of which 3,211 were served to transients without lodgings. The average age of the women received at the Home was 55. Many of them needed medical attendance. There is no physician at the Home.

The average cost per lodging, including all maintenance expenses — but excluding capital cost of plant — was about eighty-four cents, and the average cost per meal about eighteen cents.

* Fathers of families, temporarily without a home, are also received at the Home but are required to sleep at the Wayfarers' Lodge.

The interior condition of the house is clean, but finished in depressingly dark colors and in great need of repainting. The ceilings are discolored and dark and the whole appearance of the house is institutional. The sanitary conditions are very bad. The bathtub for the use of the women is made of old black soapstone, and built with such high sides that it is practically impossible for old women to use it. The only toilet for the use of the women inmates is in the bathroom.

On the second floor is a bathroom for the girl inmates, with two old bathtubs, coated with discolorations that cannot be removed.

The matron stated that many of the inmates come to the Home infested with vermin. As there is no fumigating machine in the house the clothing of these women cannot be cleaned. Neither is there any provision for disinfecting the bedding.

The department has a fumigating plant in the Wayfarers' Lodge. It would seem that use could be made of this plant to fumigate the women's clothing and all the mattresses. In any event, women sheltered by the city ought not to be allowed to leave the institution infested with vermin.

(c) *Wayfarers' Lodge and Woodyard.*

The department maintains a lodging house on Hawkins street, where any man in need of shelter, no matter where his place of settlement may be, is given lodging and breakfast. If he is able, he is required in payment for his breakfast to saw or split wood in the adjoining woodyard.

The Lodge has recently been renovated at a cost of \$50,000 and has accommodations for 220 lodgers. In times of unemployment the Lodge has accommodated more than 300 men, by allowing them to sleep on benches in the halls and on the floor.

The present quarters are clean. Modern sanitary equipment, including tiled walls and metal ceilings, has been installed. There are twelve shower baths in the

basement. Each lodger before retiring is examined by the physician at the Lodge and is required to take a bath, after which he is re-examined by the physician. Each lodger is provided with a night shirt, blankets, and a single bed, without mattress or sheets. The night shirts are sterilized each day. The blankets are hung out in the air each day, but are not sterilized. They are used by different persons on successive nights. The blankets are washed twice a year at Long Island or Deer Island. It is hardly necessary to point out the danger of infection from allowing different persons to use the same uncleaned bed clothing night after night. A sterilizer was recently installed, but it has proved impractical to use on the street clothing of the lodgers, because it made such clothing shrink. The old sulphur cleaning process is now used except on wet days. The officials of the department state that on wet days it would be necessary to fumigate with formalin, which would cost \$20 a day. This extra expense, however, would be warranted if it would protect the city from the danger of infection.

Lodgers are not permitted to retire before eight o'clock p. m. The lodgers are aroused at five o'clock and sent away. Those who wish breakfast are set to work, if able, in the woodyard for two hours. No inmate is permitted to stay in the Lodge during the day, nor are any inmates received during the day, except for meals which they have earned by two hours' work in the woodyard. A homeless and penniless man in the daytime must get work or loaf in public places until night comes. In exceptional cases, where old men are awaiting transportation to permanent institutions, they may stay during the day in the waiting room of the Lodge. Under the rules of the department a man may be received at the Lodge not more than three consecutive nights in any one month in the summer and five in the winter. The average age of those applying for shelter is thirty-two.

The total number of individual lodgers for the year

1922 was 4,928. The total number of lodgings was 22,531. The number of meals served was 41,410. The number of "order men" aided was 1,260. An "order man" is a man out of employment who is sent by the Board to work in the woodyard and thereafter receives an order for food for his family.

The total cost of maintaining the Wayfarers' Lodge out of city funds for the year 1922 was \$11,604.25. The average total cost per lodging was $28\frac{1}{2}$ cents, exclusive of capital charges. The average total cost per meal was $19\frac{1}{3}$ cents.

The total receipts from the woodyard for the sale of wood for the year 1922 was \$35,756.85. The expenditures were \$33,136.05, divided as follows:

Cost of wood delivered to yard	<u>\$22,870 72</u>
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Administrative expenses:

Clerk, salary	\$952 83
Stationery and postage	120 54
Office supplies	97 55
Telephone	145 03
Car fares	18 20
Miscellaneous	26 00
	<u>\$1,360 15</u>

Yard expenses:

Superintendent's salary	\$1,421 30
Transient workers	687 22
Light and power	234 20
Tool repairs	100 70
Tool replacements	66 80
Insurance	55 04
Supplies	36 85
Sundries	91 37
	<u>\$2,693 48</u>

Delivering wood	<u>\$6,211 70</u>
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The physician at the Lodge serves only part time. No attempt is now made to rehabilitate these unfortu-

nate wayfarers, nor is any study made of the problem of vagrancy. The Board of Overseers in 1911 called this matter to the attention of the Mayor, as follows:

The problem of the tramp is apparently solved in the small towns and cities of the Commonwealth only to survive in its fullest and most difficult form in the large cities. In the former places tramps are not tolerated and are put up for the night only to be haled into court next morning and charged with tramping or vagrancy. In the large cities they are lodged again and again and little attempt is made to cure or punish them. It would seem that ultimately some definite effort must be made in the cities to cope with an evil which has already been so successfully dealt with by our town authorities.

The Wayfarers' Lodge has not gone beyond the primitive idea of emergency shelter. Except in periods of serious unemployment, applications to the Wayfarers' Lodge are symptoms of social disease. Emergency shelter temporarily disposes of the symptom but leaves the underlying trouble either unaffected or affected for the worse by impairing self-reliance. Each applicant brings with him causes for his plight which should be studied, as a doctor makes a diagnosis of the causes which bring applicants to a dispensary. It may be that an applicant is crippled or mentally defective, or a drug addict, or an alcoholic, or sick, or a runaway; or he may be simply a hospital convalescent. All such unfortunates do not have the same problems and these are not all alike solved by simply a night's shelter and a breakfast. Each applicant is entitled to something more. Remedial work would cost more at first, but would tend to reduce the ultimate expense by reducing the numbers applying. What the towns have done a great city can do. In 1914, John A. Kingsbury of the Department of Public Charities of New York City stated in the annual report of his department:

It is our hope to make the Municipal Lodging House something more than a mere sleeping quarters for the tired, hungry

men out of work. We aim to make it a great repair shop, manned and equipped to rebuild the broken lives of those who enter its doors for help.

The tendency to lapse back into mere temporary shelter of outcasts is a tendency easy to understand. It is, however, a tendency which should be combatted. The Wayfarers' Lodge offers today not only a difficult problem, but a real opportunity for improved service.

THE RELIEF WORK OF THE OVERSEERS.

The relief administered by the Overseers of the Public Welfare of Boston falls into three heads: Aid to Mothers with Dependent Children, Temporary Aid to the Needy, and the Distribution of Trust Funds, donated or bequeathed to the city for aiding the needy.

The study made by the Finance Commission dealt with 530 families in the care of the overseers. Of this number, 250 families were receiving mothers' aid, 200 were receiving temporary aid, and 80 were being assisted from the income of the Trust Funds.

(a) Mothers' Aid.

The law requires that before granting aid to a mother with dependent children, "the overseers shall determine that the mother is fit to bring up her children and that the other members of the household and the surroundings of the home are such as to make for good character, and that aid from the overseers is necessary to enable her to bring up her children properly." For this purpose they shall make an immediate and careful inquiry including the resources of the family and the ability of its other members, if any, to work or otherwise contribute to its support, the existence of relatives able to assist the family, and of individuals, societies, or agencies who may be interested therein; shall take all lawful means to compel all persons bound to support the mother and children to support them, and to enforce any other legal rights for their benefit; shall press all members of the family who are able to work, other than the mother and

her dependent children, to secure work; shall try to secure work for them; and shall secure all necessary aid for the mother and children which can be secured from relatives, organizations or individuals.

The Supreme Judicial Court in a recent case (*Soper v. Wheeler*, 239 Mass. 327) said:

It is apparent that the main purpose of this legislation for the help of mothers with dependent children was to protect the home and save the family by supplying the mother with the means of rearing her children in her own home, and with this end in view the overseers of the poor were to co-operate by investigation and inquiry, by enforcing their legal rights, by securing employment for the members of the family other than the mother and the dependent children, and by obtaining relief if possible from those who from kinship or for charitable or humanitarian reasons are willing to assist, and when this failed to supply her with aid from the public funds.

The Mothers.

Among the families studied there are thirty-seven cases which call for special supervision because of ignorance or incompetence of the mothers.

In addition to these there are four other cases which would appear to require particular attention. Three of these have court records; one was arrested for selling liquor, another for shoplifting, another (before she was put on mothers' aid) for drunkenness. One woman has an illegitimate child, born since mothers' aid was granted.

There are 67 mothers of the 250 visited who are known to be wage-earners, leaving their children in the care of others, or without any care, in both cases contrary to the intent of the law.

The Children.

Number of children in families investigated:

Children of families visited under fourteen years of age	730
Children over fourteen years of age	154
Total number of children	<u>884</u>

Average number of children per family	3.5
Average number of children under fourteen per family , , , ,	2.9

There are 56 families in which children are regular wage-earners.

There are 30 children of working age in school and 20 of them are in poor physical condition. Of the 10 others, one girl is allowed to continue in school because her mother is an invalid and needs her help at home before and after school hours; a boy, who is very bright, is remaining in school through the efforts of the school principal and the Family Welfare Society. One child is feeble-minded. In the remaining seven instances no special reason for allowing them to go to school is given. The foregoing figures do not include children who have recently passed their fourteenth birthday, and who are allowed to stay until the end of the term. The overseers recognize the desirability of keeping the children in school as long as possible, and would welcome the raising of the school age to sixteen years.

Housing.

A total of sixty-eight families are living under unsatisfactory housing conditions. These conditions include tenements in undesirable neighborhoods; dark, damp and poorly ventilated rooms; tenements in poor repair; bad toilet conditions and defective plumbing. Some tenements are satisfactory in themselves, but do not afford sufficient accommodations and adequate sleeping quarters for the large families occupying them.

Health.

In the 250 mothers' aid families visited, 86 families had one or more members in ill health. There were also 7 cases of arrested tuberculosis; 11 known cases of pre-tubercular children, and 3 cases where active tubercular conditions exist; 9 cases where dental treatment is needed by mothers, and 33 cases of heart trouble. The tubercular and heart cases all appear to be receiving

the necessary medical attention. In 17 families the members are in danger of infection from fathers who are suffering from tuberculosis. In 8 families the fathers have died of tuberculosis.

The information given above shows the need of careful oversight of each family. This can be done through a clinic or other agency, but in any event constant information as to health conditions and an assurance that the advice given is being followed are essential. Care should be taken that the mother is giving the children the right kind of food and that other living conditions are good. An extra allowance of money may be given by the overseers in cases of ill health, but the mere giving of money is obviously not enough. In the matter of aid to mothers with dependent children, health supervision is one of the most important duties of those granting the aid.

The State Supervisor of Pennsylvania, in a report made in 1922, says of the overseers of that state,

There are few Boards which do not appreciate the fact that the all-around well being of the child is their responsibility, and that this involves supervision over at least health, education, dietetics, and home care, and that a minimum of supervision requires a monthly visit to the family.

Aid.

The aid given to dependent mothers in Boston is nominally based on a budget which provides for adequate food and a certain sum for clothing, sundries and rent, but the fact that it has been translated into the \$4, \$3.50 and \$3 already referred to instead of being based on each family's particular needs has reduced the practice to an automatic procedure.

Inelasticity is particularly to be regretted in the case of aid to growing children. It works, for example, a hardship where there is inequality in rent. Where it may be possible for a mother and four children receiving \$17.50 a week to make ends meet if her rent is \$2.50, the

amount available for food is reduced if she has to pay \$4 for rent, as sometimes happens.

There is now no allowance to mothers for car fares for coming to the office of the overseers for their allowance, or for attending a clinic. There is no provision for replacement of worn-out articles of clothing or furniture, or the purchase of extra bedding. In fact the needs of the growing family are rarely considered sufficiently in detail. There is a tendency to cut down aid as soon as a child goes to work, without any regard to the fact that he probably needs extra clothing. Very often the amount is cut down again as soon as it is learned that the child's wages have been increased, without sufficient study of the actual needs of the family. Thus the family is kept at a discouraging, dead level, and is tempted to conceal facts concerning its resources.

Fuel.

The overseers' policy is to grant one fourth of a ton of coal a month to the dependent families who apply for it. If they do not apply it is taken for granted that they have some other means of getting it. Last winter owing to the coal shortage, the deliveries were often delayed and as a result a number of families said they were having to buy two bags of coal a week at from \$1.10 to \$1.20 a bag out of their allowance, or at the rate of about \$22 a ton, a very uneconomical use of the city's funds. When it is considered how closely these women have to figure and how soon a bag is used up, it can be seen that this is a great hardship, and it seems desirable that all possible steps should be taken to provide against a recurrence of this difficulty. In most other cities where mothers' aid is given, it is recognized that one fourth ton of coal will not last a month, and either a half-ton is allowed or a quarter-ton every three weeks, or the money is given the family for purchasing it. This is a matter for investigation and determination in the case of each family.

Case Work.

It is very difficult to judge of the case work done in the mothers' aid families from the records kept by the overseers. The overseers' visitors sometimes have a gratifying knowledge of their families, and, for the most part, have a very kindly attitude toward them. Several of the women visited spoke very pleasantly of the visitor. Some, however, felt that the visitor was too busy to be consulted.

The quarterly visit required by the law to the families receiving mothers' aid has, in many instances, proved a maximum instead of the minimum it was intended to be. In most other cities doing good work under a mothers' aid law, visits are made once a month or oftener. The Supervisor of Boards of Child Welfare in New York State says:

The amount of supervision needed by each family must be determined according to the individual case. Good standards of work require at least one monthly visit; really constructive work demands a number of visits.

It is naturally impossible for a visitor to have an intimate knowledge of family conditions and needs when, owing to his case load, he can visit the family so rarely as is the case in Boston.

In Westchester County, New York, very careful attention is given to the physical condition of the children at the time of granting aid, and a special clinic has been provided where the children can have a thorough examination in order that steps may immediately be taken to correct remediable defects and malnutrition.

The value to the community of having dependent children grow up in good health is obvious, and in Boston, where health facilities abound, there is no reason why good team work along this line should not be done to a far greater extent than at present. The overseers' agents should be in sufficiently close touch with the

schools to know whether the children are attending regularly and are suitably clad and appear well cared for. Just as great an obligation would seem to rest on the visitor when the child is of working age; the overseers should also see that the work he undertakes is suitable, that it offers opportunities for progress, and that it is performed under healthy conditions. Much of this oversight could be performed by making use of the facilities for vocational guidance which the city affords in its public schools.

The duty of the overseers is not performed by the giving of so many dollars to the mother weekly. The giving of aid, even in liberal amounts, does not of itself guarantee the well-being and progress of the children in the care of the city. To aid children "properly in their own homes," as the law directs, requires in addition to giving money friendly and intelligent supervision in order that the money may be spent to the best advantage and that the children may derive the maximum advantage from it. There should be a co-operative relationship between those disbursing the aid and the mothers, a recognition that the law is primarily for the benefit of the children and the mother is the agent.

After a study of mothers' aid cases in various parts of the United States for the Federal Child Welfare Bureau, Miss Florence Nesbitt stated:

A large percentage of the women need help in the care and training of their children, and in managing their incomes and their household affairs. They came for the most part from economic groups where it was necessary for a young girl to begin work as soon as she became of legal working age. Usually this work had been in a factory or shop, and of such nature as to give her little help in her home-making problems as a wife and mother. The home from which she came frequently did not furnish a desirable model on which to form her own.

(b.) *Aid to Poor and Indigent Persons.*

The law provides that the overseers shall suitably relieve and support all poor and indigent persons law-

fully settled in the city whenever they stand in need thereof. Families ineligible for mothers' aid, widows who have not been long enough in the state to come under its provisions, or who for other reasons are debarred; women who have recently been deserted by their husbands, and men dependent through sickness or accident, are aided under this law.

Previous to the passing of the mothers' aid law the overseers gave \$2 or \$3 a week, often in groceries, regardless of the size of the family or its need. The influence of the mothers' aid law with its insistence on adequacy of relief has been shown in the more liberal assistance now being given to the other families and individuals aided by the city.

In the 200 families visited by the commission's agents, the work of the overseers in a number of cases was found to be supplemented by that of some other agency. In many cases not more than a perfunctory investigation was made by the city, nor did there seem to be any definite plan behind the relief given.

This side of the overseers' work lacks the promise of the mothers' aid families, because it includes the helpless, those referred to the overseers by private agencies after repeated failure, and those whose disabilities only increase as time goes on. When these cases involve children there is equal need for all that can be given in intelligent service, if the children are to grow up into sturdier citizens than their parents, and if such strength as may be latent in the family group is to be developed.

With 2,500 cases, including 1,148 mothers' aid families, it is impossible for the present number of visitors of the overseers to render this service, which many of them recognize as necessary.

Typical Cases Indicating Need of More Intensive Study by the Visitors.

Case 1.—A man has serious heart trouble. A good husband and father, he does his best to support his wife and children in spite of his handicap, often, indeed,

accepting work which is too heavy for him and which results in a fresh attack. Aid is given when he is ill, but stops as soon as he recovers sufficiently to try to work again. The family is crippled with debt and the man worn out with anxiety and worry. There is opportunity in this case for patient and helpful study.

Case 2.—The father of another family died insane. He also had tuberculosis and later the two oldest children developed it and were treated away from home. Two others have tubercular glands and running ears. The oldest child has now recovered, and the next is nearly well and both of them are ready to return home. Careful planning as to housing and income will be necessary if the good results attained are not to be lost. The present housing conditions are totally unsuitable for delicate children.

Case 3.—A widow and children. The oldest child has a tubercular bone which has been long neglected. Another child of nine months is being fed on condensed milk and a third child is not well. The woman herself is in urgent need of dental care. She is untrained in household duties, but willing to learn. The future of this family depends on the care and attention given to this very complicated health situation.

Case 4.—One of the widows visited would be independent if her oldest son would work steadily. Unfortunately, the young man never seems to get work which appeals to him or a job that lasts. This case cannot be solved without spending much time and effort, rather than to continue to give aid.

Case 5.—A widow with two children is prevented from earning by physical disabilities. Out of the \$12 weekly aid which she received she stated that she had been paying \$10 a month on the bill for her husband's funeral. No mention of this is made in the record, though it vitally affects the question of the adequacy of the aid.

Case 6.—A dependent mother aided by the city was working full time cleaning cars. She had not informed the visitor that she was working, nor had he found it out.

Case 7.—A mother was away all day. Two growing boys were left without supervision and were expected to get their own mid-day meal. At the time of the visit one of the children was not well. The father died of tuberculosis.

Case 8.—A father having tuberculosis and recently returned from an institution where he was treated for that disease was living with his boy nine years of age. The wife and mother also had tuberculosis and was at a sanatorium. The father was trying to work from time to time, but was too ill to do so. He was much troubled because he was getting into debt. His aid was \$5 a week for himself and boy and their rent was \$3.50.

Case 9.—A mother with two boys, neither of whom is well, is away from them from eight in the morning until six or after at night. The boys get their own meals and are not having proper food. On one occasion the mother brought home a box of pastry and doughnuts for the boys' breakfast the next morning. Treatment has been prescribed for one of the boys at the clinic, but he has not been taking it.

Case 10.—A father and mother and five children. The father has recurring attacks of rheumatism, which keeps him in bed for weeks at a time. The mother has serious heart trouble. One child has some heart difficulty.

Case 11.—A husband and wife, both of low mentality. There have been nine children, six of whom are living. All of the children are subnormal. The oldest boy has run away. Two girls are in institutions for defectives and the three youngest children are still at home but had not been able to make any progress in school. The husband works off and on and drinks intermittently.

Case 12.—A mother keeps her house deplorably untidy and dirty. The oldest boy, sixteen, was still in school. One of the younger children was not strong. Aid had been given for a number of years but there is no improvement in conditions.

Case 13.—A mother with five children, the eldest a

frail girl of thirteen. The home was in great disorder and the mother had little understanding of neat and decent housekeeping.

Case 14.—The eldest son in a large family has heart trouble and is greatly discouraged because his attempts at earning result in an aggravation of his condition. He needs assistance in procuring work suitable to his health.

Case 15.—A family needed two new mattresses. Following their usual policy in such matters, the overseers increased the aid \$1 a week for twelve weeks, expecting the mother to apply this extra money to the purchase of mattresses. Only one mattress, costing \$7, was bought, the rest of the money was spent for other things.

Case 16.—A widow who might have been cared for by her relatives was placed on the mothers' aid list with the understanding that one of her relatives would later set her up in business. The relatives were apparently able to carry out the understanding, but the matter was not followed up by the city's representative, and so the aid from the relatives has not been obtained.

Case 17.—A young girl is the only member of a family that is working, but contributes nothing to the household. The mother is a very poor manager. When visited the condition of the house was one of indescribable disorder.

Expenditure of Insurance Money.

At present when a family which is receiving aid from the city receives the proceeds of an insurance policy on the life of a member who has died, the department discontinues aid, though it is understood that application will again be made as soon as the insurance money is spent. The records show that this money is often unwisely expended. The overseers will do a service both to this class of families and to the city if they can remedy this situation. It would seem that when a family that is being aided by the city is carrying life

insurance on any member some arrangement should be made permitting the overseers to supervise the expenditure of the proceeds of such insurance, when it is obvious that after the insurance money is expended the family will again require city aid. The following instances illustrate the use of this money on funerals.

1. A man died, leaving insurance to the amount of \$724. His funeral expenses were \$493.50.
2. A laborer died, leaving \$460 insurance. Funeral expenses were \$419.
3. A widow with two small children received \$1,570 insurance when her husband died. She spent \$323.50 on his funeral and applied for aid to the overseers four months later, having a balance of only \$200 on hand.
4. A laborer, who left \$413 insurance, was buried at an expense of \$356.
5. Another laborer, whose insurance was \$295, was given a funeral which cost \$300.
6. Another family had been aided for nearly two years when the husband died. His insurance amounted to \$1,000. The widow spent \$265 on the funeral. She applied for aid four months later, having only \$185 on hand.

Desertion and Non-support.

On August 1, 1923, there were 316 families receiving aid from the city because of the desertion of the father or of his failure to support his family. There was paid these 316 families for the week ending August 7, 1923, the sum of \$3,103. At this rate the yearly cost would be \$161,356.

It has hitherto been difficult to bring home to the authorities the importance of proceeding in the courts against men who fail to support their families and of tracing and bringing home men who desert their families where the city has been called upon for aid. In the neighboring city of Cambridge effective work is being done through a special officer appointed to apprehend and prosecute deserting husbands and fathers. It is

argued that men who desert their families are not of much account as husbands and fathers. That theory puts a premium on the neglect of a man's legal and moral obligation if, when he chooses to desert, only a perfunctory effort will be made to find him, and the responsibility of his family's support taken over by the public authorities.

In several of the families in which temporary aid was given on account of the husband's desertion, the entry on the record is "man returned, aid discontinued." The question arises whether some formal action should not be taken against the man to recover from him the amount expended from the public treasury to provide for his wife and children during his absence. In any event a close relationship should be established with the Probation Department.

Illustrations of Desertion.

In 1916 a man deserted his wife and three small children. Previously he had earned \$25 a week, but had not supported his family very well. After his leaving, the wife worked until her health broke down and she had to go to a sanatorium. The children were placed in the care of the state until the mother returned and took up her work as waitress again. Once more she broke down and again the children were placed until her return. This time she was given mothers' aid and has continued to receive it ever since. Her health is poor and one of the children is delicate. Housing conditions are very unsuitable. The husband has not been heard from for several years. There is no indication in the record that any sustained effort has been made to find the man whose lack of responsibility will cost a very large sum.

Man deserted in 1918. Wife applied for aid but husband soon came back. Things went well for three years when he again deserted and has never returned. The wife says she is told that he is seen in town from

time to time but though a warrant has been issued he is never arrested. There are seven children and the aid is \$25 a week and will have to be continued for several years. It is costing the city \$1,300 a year to take the place of this deserter.

In another case the man deserted in 1921, leaving his young wife with two small children. The husband has repeatedly been seen in Boston and his relatives are believed to know where he lives. Twelve dollars a week is being given in this case. Instead of continued aid it would seem as though efforts should be made to find the husband, a man of only twenty-five, and make him assume his responsibility.

In another case the husband, a machinist who earned from \$30 to \$35 a week, eloped with a young girl, leaving his wife and three children destitute. The wife is not strong and is unable to earn. The children are quite small and aid will probably be required for a long period.

The husband, a chauffeur, deserted in 1921. The wife was aided until his return. He stayed a few months, then deserted again, and the family is again being aided. The man is believed to be in Canada, and an occasional letter has been received from him in which he talks of return and promises money which never comes.

A large proportion of those receiving regular aid from the overseers are elderly, and most of these are women. Many of them are widows whose relatives are dead or unable to care for them; others have been wage earners, but are now incapacitated or unable to earn more than a pittance. Some of them are feeble, but all cling to their homes no matter how poor. The usual aid granted them is \$3 a week. Some of the old people are living with friends and have a fair amount of comfort. In other instances the aid is supplemented by other charitable agencies. In certain cases the amount given is obviously insufficient. A study of one hundred of these cases may be analyzed as follows:

Twenty-four of the one hundred cases have been known to the overseers for many years, the first application having been made for reasons that were not incidental to old age. The remaining seventy-six did not apply until well along in years.

There are six married couples in this group and forty-eight persons who live alone. The remainder are living with relatives or friends. There are only eight cases which depend solely upon the aid given by the overseers. There are ten who are able to work irregularly. Four people have lodgers. There are twenty-four cases which are assisted more or less regularly by friends (including neighbors) and twenty-five in which the income is supplemented by charitable agencies.

Trust Funds.

As early as 1701 and as recently as 1901, charitably inclined persons have provided in their will for the poor and unfortunate in the City of Boston. There are now seventeen of these funds, with accumulated income, amounting to about \$1,000,000, the annual income from the whole amounting to about \$40,000. The Overseers of the Public Welfare have the custody of these funds and the duty of distributing the income as directed by the testators.

As a result of a theory adopted by the overseers long ago and continued to the present day, these trust funds are distributed in semiannual lump sums, for the most part to persons who would probably not apply for aid from the city but who are glad to accept aid from the income of such bequests. The overseers endeavor to distribute the income from these trust funds to such persons, but they are not numerous enough to exhaust the entire income. As a result the income from these trust funds has accumulated to an amount nearly as great as the trust funds.

While the commission does not criticise the selections made in accordance with this theory, it believes that when those selected in the manner described are not

sufficient in number to make use of the entire income from the trust funds, the balance of the income should be dispensed by the overseers to other persons who are eligible under the provisions of the trust. In most cases these provisions are broad enough to permit the overseers to expend annually the entire income. The income from these trusts has been accumulating for many years, until it now amounts to \$428,593.38. In some cases the accumulated income exceeds the original bequest. It is clear that the overseers have no right to permit the accumulation of income from these trust funds when there are persons eligible to receive it. To an appreciable extent annually the expenditures of the overseers from the public treasury would be decreased if the entire income from these trust funds was expended.

The Finance Commission at this time does not recommend the expenditure of accumulated income, but believes that no further accumulation of income should be allowed when such income can be legally distributed, and that all income from trust funds and from income already accumulated should be distributed annually.

Trust Funds in the Hands of the Overseers of the Public Welfare, January 31, 1923.

PEMBERTON FUND.

Capital invested	\$100,152 29
Income invested	81,147 71
Cash	2,919 99
Total	<u>\$184,219 99</u>

This fund comprises bequests and gifts made to the City of Boston from 1760 to the present time, to be expended at the discretion of the overseers in semi-annual payments to the poor of the city. The most important bequest was made by Benjamin Pemberton, Esq., whose will was proved June 25, 1782, and for that reason his name has been given to the fund.

BOYLSTON RELIEF FUND.

Capital invested	\$16,231 92
Income invested	28,468 08
Cash	600 48
 Total	 <u>\$45,300 48</u>

BOYLSTON EDUCATION FUND.

Capital invested	\$38,141 54
Income invested	122,058 46
Cash	683 00
 Total	 <u>\$160,883 00</u>

These funds were bequeathed by John Boylston, whose will was proved June 12, 1795, and ordered one portion to be paid to worthy "poor and decayed householders of the town of Boston, not under 50 years of age." The other portion was to be applied to "the nurture and instruction of poor orphans and deserted children" until they should attain the age of fourteen years.

MASON FUND.

Capital invested	\$8,192 30
Income invested	2,257 70
Cash	590 05
 Total	 <u>\$11,040 05</u>

This fund was a bequest from Jonathan Mason, whose will, dated July 15, 1798, provided that the interest be paid annually to the standing chaplain of the almshouse. This interest is now paid semiannually toward the salaries of the chaplains of the almshouse on Long Island.

DEXTER FUND.

Capital invested	\$1,002 50
Income invested	6,097 50
Cash	134 94
 Total	 <u>\$7,234 94</u>

A bequest from Samuel Dexter, by will dated May 7, 1811, for supplying poor persons not in the almshouse with fuel.

JEFFRIES FUND.

Capital invested	\$9,750 00
Income invested	1,000 00
Cash	645 19
	<hr/>
Total	\$11,395 19

This fund is a bequest by David Jeffries, town treasurer, by will dated January, 1786, the income of which was to be applied to the purchase of tea, coffee, chocolate and sugar for the worthy poor in the almshouse. In 1908 the Supreme Court decreed that the income of this fund could be used by the overseers in their discretion for the benefit of poor people outside of the almshouse.

LUCY BULLMAN CHARITY.

Capital invested	* \$41,700 00
Income invested	1,783 42
Total	\$43,483 42

The will of Lucy Bullman, proved January 9, 1832, provided that upon the death of certain persons named therein an estate on Cambridge and Joy streets should become the property of the city, upon condition that the estate was not sold and the income was used for the benefit of the poor. On January 4, 1873, by vote of the City Council approved by the Mayor, this estate was placed in charge of the Overseers of the Poor. The assessed valuation is \$21,200.

THE DAVID SEARS CHARITY.

Capital invested	\$251,011 79
Income invested	124,454 53
Cash	3,334 73
	<hr/>
Total	\$378,801 05

* Does not include real estate assessed for \$21,200.

This fund was contributed by the late Hon. David Sears for the relief of the poor, the income only to be expended. Real estate on Plymouth street, carried on books of the department at \$43,566.32, was sold in the spring of 1923 for \$120,000.

PIERCE FUEL FUND.

Capital invested	\$1,500 00
Cash	198 60
Total	<u>\$1,698 60</u>

This fund was a legacy left by Caleb Pierce to the city of Charlestown, accepted in May, 1861, the income of which was to be expended for fuel for those indigent widows whose husbands before decease had resided in Charlestown at least one year, the said widows being residents of Charlestown at the time of receiving the bounty.

HOLTON PROTESTANT POOR FUND.

Capital invested	\$1,425 00
Income invested	75 00
Total	<u>\$1,500 00</u>

A bequest by James Holton to the town of Brighton, the income to be expended for provisions to be distributed among the Protestant poor, especially women, on Thanksgiving or other holidays.

HOLTON PROTESTANT PAUPER FUND.

Capital invested	\$1,615 60
Income invested	4,434 40
Cash	354 15
Total	<u>\$6,404 15</u>

This fund was a second bequest made by James Holton to the inhabitants of the town of Brighton, the income to be expended annually in whole or in part for good meals on Thanksgiving Day and other holidays among

Protestant paupers of Brighton. The excess of interest was to be expended for the comfort of the Protestant poor.

STOUGHTON POOR FUND.

Capital invested	\$1,000 00
Income invested	3,550 00
Cash	476 11
Total	<u>\$5,026 11</u>

Lieutenant Governor William Stoughton, who died July 7, 1701, provided in his will that the sum of fifty pounds be given for the relief of the poor of Dorchester, to be improved by the care of the selectmen, the income to be distributed to the most needy inhabitants.

GOODNOW FUND.

Capital invested	\$5,000 00
Income invested	5,750 00
Cash	546 28
Total	<u>\$11,296 28</u>

April 29, 1885, the city received \$5,000, in accordance with a bequest of Elisha Goodnow that, upon the decease of his wife, it be invested and the income applied for the relief of the poor, sick and infirm not in the almshouse.

RACHEL T. STEVENS FUND.

Capital invested	\$5,200 00
Income invested	1,000 00
Cash	625 52
Total	<u>\$6,825 52</u>

This fund was a bequest from Rachel T. Stevens, to be paid after the death of a certain beneficiary, for the relief of poor, worthy, Protestant single women of Boston at least fifty years of age, not including widows, each woman to receive \$100 a year in semiannual payment. If any of these women marry, payment is to cease.

MOSES HUNT FUND FOR THE DESTITUTE.

Capital invested	\$10,000 00
Income invested	2,750 00
Cash	586 74
Total	<u>\$13,336 74</u>

This fund is a legacy from the late Moses Hunt, the income of which is devoted to the relief of Protestant residents of Charlestown. Ten thousand dollars was received March 7, 1889, and has been invested in a City of Boston note.

NATHANIEL FREDERICK THAYER FUND.

Capital invested	\$23,500 00
Income invested	3,250 00
Cash	1,094 78
Total	<u>\$27,844 78</u>

This fund was received in May, 1900, and was a bequest of Caroline C. Thayer, who died about 1891, to be paid over to the city after the death of two sisters. The income was to be appropriated annually for the benefit of Protestant widows and single women, without distinction of color, preference to be given to those "who had seen better days." In August, 1900, a small sum was received under the will of Susan T. Balch, which was added to this fund in accordance with the wish of the donor.

THORNDIKE FUND.

Capital invested	\$10,000 00
Income invested	402 33
Total	<u>\$10,402 33</u>

By will of George L. Thorndike, proved June 11, 1901, \$10,000 was bequeathed to the city in trust, the income to purchase coal to be distributed to deserving widows of East Boston. By vote of the City Council, approved

by the Mayor December 19, 1907, the income of this fund is paid to the overseers.

Office Records and Equipment.

The offices of the visitors are shabby, their equipment antiquated and inadequate, and lack of privacy prevails. There is no quiet corner where a problem can be talked over without risk of others overhearing, or where a person may tell his troubles without the sense that someone else is listening.

The members of the Board are fully conscious that their present quarters are outgrown and from time to time have made representations to the authorities as to the desirability of a new building. While waiting for more suitable housing, however, it is possible that better use could be made even of the space available, and if necessary, some of the charitable agencies occupying space in the building should be asked to leave, in order that the city's own work may not be hampered.

There is at present no suitable arrangement for filing each visitor's current records so that they are easily accessible, with the result that there is great loss of time through constant hunting for them, time which would be saved by the installation of a modern system. The present form of record makes for the maximum of trouble and the minimum of information. Some improvements have been made since the investigation of the commission began. It is now proposed to replace the system by a more up to date type this year. If so, the need for filing cabinets in the offices will be still more urgent, as the new form doubtless will require other provision than the drawers of a small desk. The old record form was designed to be carried in the visitor's pocket. Perhaps that was permissible in the days of dole giving, when the record was just a series of notations, but now that the mothers' aid law has created a new era in relief work, it is obvious that the detailed family history of those aided should not be taken from the office.

The records at present are useless for purposes of

supervision or study, containing, as they do in many instances, merely a reiteration of basic facts. "Widow, 38, 4 children, ages 10, 8, 6 and 4. Husband died three years ago. Rent, \$14. No earnings. Woman not strong. Recommend \$17," repeated many times with but slight variations, does not seem adequately to cover a family history extending over three years. No doubt with the new system a more enlightening record will be kept, which will later enable the city to gauge the results of its generous expenditures.

At the present time the visitors are expected to take their records out to the public office already referred to and dictate to the stenographers. There is obvious impropriety in dictating on the private affairs of those aided in a place where they are liable to be overheard; in the second place, there is a maximum amount of distraction and interruption, and lastly, the visitor is under the necessity of carrying his papers, notes, letters, etc., out to the stenographer, instead of the stenographer coming to the place where all his material is easily accessible.

If the records are to be more intelligent and ample, there must be assuredly a clerk-stenographer at the service of every three visitors. Her duties would be not alone to take dictation, but to save the time of the visitor by filing the records after dictation, keeping the case-cards up to date, and generally performing any clerical service which would save the time of the visitor and enable him to devote himself to his work of visiting the families.

Help could also be given the visitor by the installation of desk telephones, which would prevent loss of time and inconvenience. These adjustments would be but trifling in cost, but would add considerably to the efficiency of the office and lessen the strain under which the work is now done.

The visitors are still further handicapped by being called upon to make visits on behalf of the settlement department. This would seem legitimately the duty of

the settlement department, and no such encroachment should be made on the already limited time which each visitor can give to visiting the families assigned to him.

A regrettable feature about the office as at present constituted is the constant spectacle of people of many types standing in line to receive their weekly aid. It is true that some of the visitors deliver the allowances weekly to a certain number of the families, but the vast majority come to the office. It is a hardship for the mothers of young children to leave their homes and spend car fare to come and stand in line week after week in order to receive their money. Arrangements should be made to pay them by check or, if that is not advisable, the use of an office in each district could be arranged for once or twice a week. It should be remembered that the mothers' aid is being given to build up the families and care for the children, and taking the mother away unnecessarily several hours a week is obviously not helpful. In fact, it tends to defeat the end for which the aid is given. Financially, too, it seems a poor use to make of the city's funds. Reckoning that only 800 come to the office weekly, the expenditure in car fare amounts to \$160 a week, or \$8,320 a year.

Annual Reports.

The annual reports of the overseers are devoted chiefly to financial and statistical statements.

Annual reports of city departments are required by the Revised Ordinances, ch. 3, sec. 24, which is as follows:

Every officer in charge of a department shall within thirty days after the close of the financial year transmit to the mayor a report containing a statement of the acts and doings and receipts and expenditures of the department for such financial year, together with such matters as may be required by law, or as the mayor or officer may deem to be of public interest.

The requirements of this ordinance for an annual report are easily complied with, if the department

desires to make general statements about its "acts and doings." On the other hand, if the department desires to amplify its work in the annual report, or if it desires to set forth somewhat in detail matters that it considers "of public interest," a very substantial and interesting report could be made by the Overseers of the Public Welfare in the City of Boston.

The making of such a report would be important to the overseers themselves, in directing their own attention to the comparative value of the different features of their work. Such a report would place the problems of the overseers before the public and should obtain for them such support as they deserve.

Total Expenditures for Relief.

Expenditures made by the City of Boston through the Overseers of the Public Welfare Department for the relief of the poor are only a part of the total sum appropriated annually for relief. In addition to the \$1,388,247.73 spent by the Overseers of the Public Welfare in 1922 there was expended for the relief of deserted children, for the aged poor in the Boston Almshouse and Hospital on Long Island, at the Boston Sanatorium and by the Soldiers' Relief Department the sum of \$1,935,-210.20. The various sums expended in these departments here given, exclusive of the Boston City Hospital, amounted in 1922 to the enormous sum of \$3,323,457.93.

RECOMMENDATIONS.

The Finance Commission recommends:

1. That the secretary of the Department of Public Welfare be made the executive head of the department and of all its divisions, subject to the authority of the overseers.
2. That there be created the office of supervisor of visitors, and that this office be filled by a specially trained person.

3. That there be employed in the department a sufficient number of trained visitors to relieve the burden of the present force, in order that the visitors may have time to keep adequately informed with regard to the people under their care and to do proper work for them.

4. That better accommodations at the central office be provided, so that the visitors may meet those in their care with due privacy.

5. That greater co-operation be sought by the department with other agencies for social betterment, both public and private, in order to meet more fully the needs of the persons in the care of the department.

6. That the department employ a special agent to enforce the rights of families against deserting and nonsupporting husbands.

7. That, whenever possible, dependent mothers be paid by check.

8. That the health of children in families aided by the city be carefully guarded.

9. That where money is provided to buy articles of furniture, its expenditure should be supervised to make sure that the articles are procured.

10. That the income accruing hereafter, both from the trust funds and from the income already accrued, be spent annually, subject to the terms of the various legacies.

11. That modern office equipment, a thorough system of record keeping, and adequate clerical service be provided for the visitors.

12. That the Temporary Home for Women be painted throughout the interior; that the toilet and sanitary conditions be modernized; that the clothing and bedding of the lodgers be fumigated daily; and that suitable medical service be provided.

13. That in the Wayfarers' Lodge clean sheets be provided for the beds each night; that the

blankets be sterilized daily; and that the clothing of the lodgers be fumigated every day.

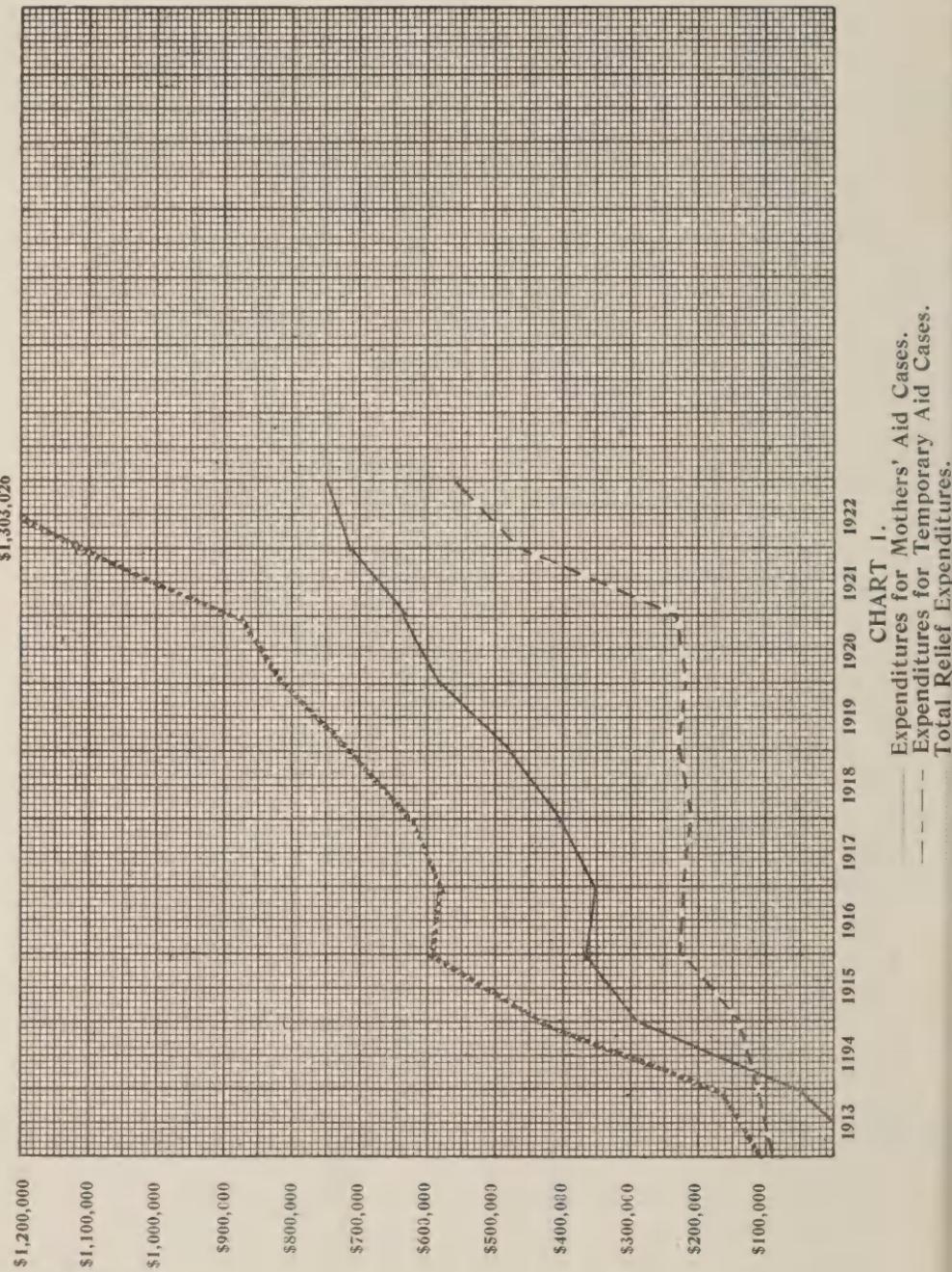
14. That the expenditure of money received from life insurance by a family while being aided by the city be supervised by the overseers.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.



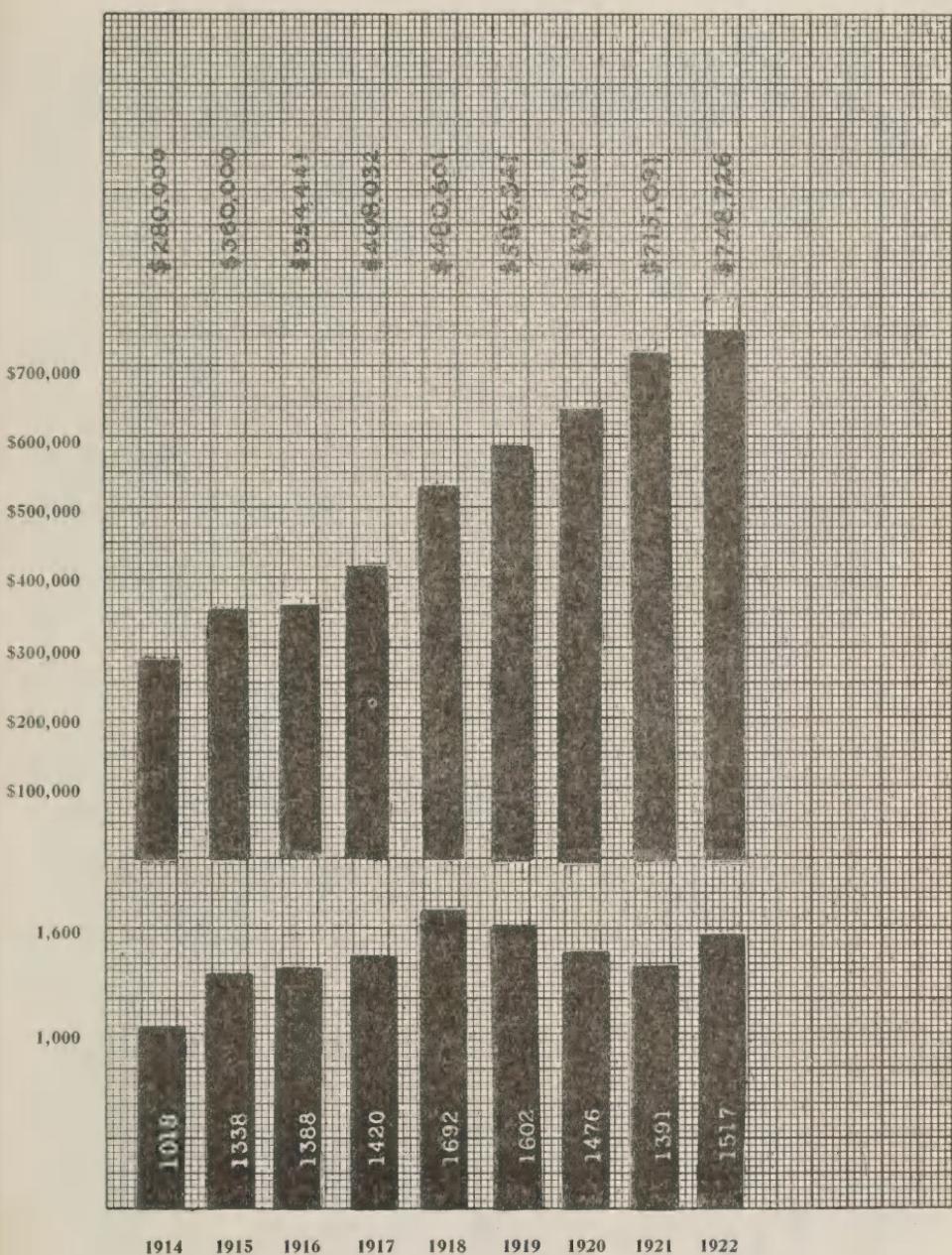


CHART 2.

Above—Expenditures for Mothers' Aid Cases from 1914 to 1922.
 Below—Number of Mothers' Aid Cases from 1914 to 1922.

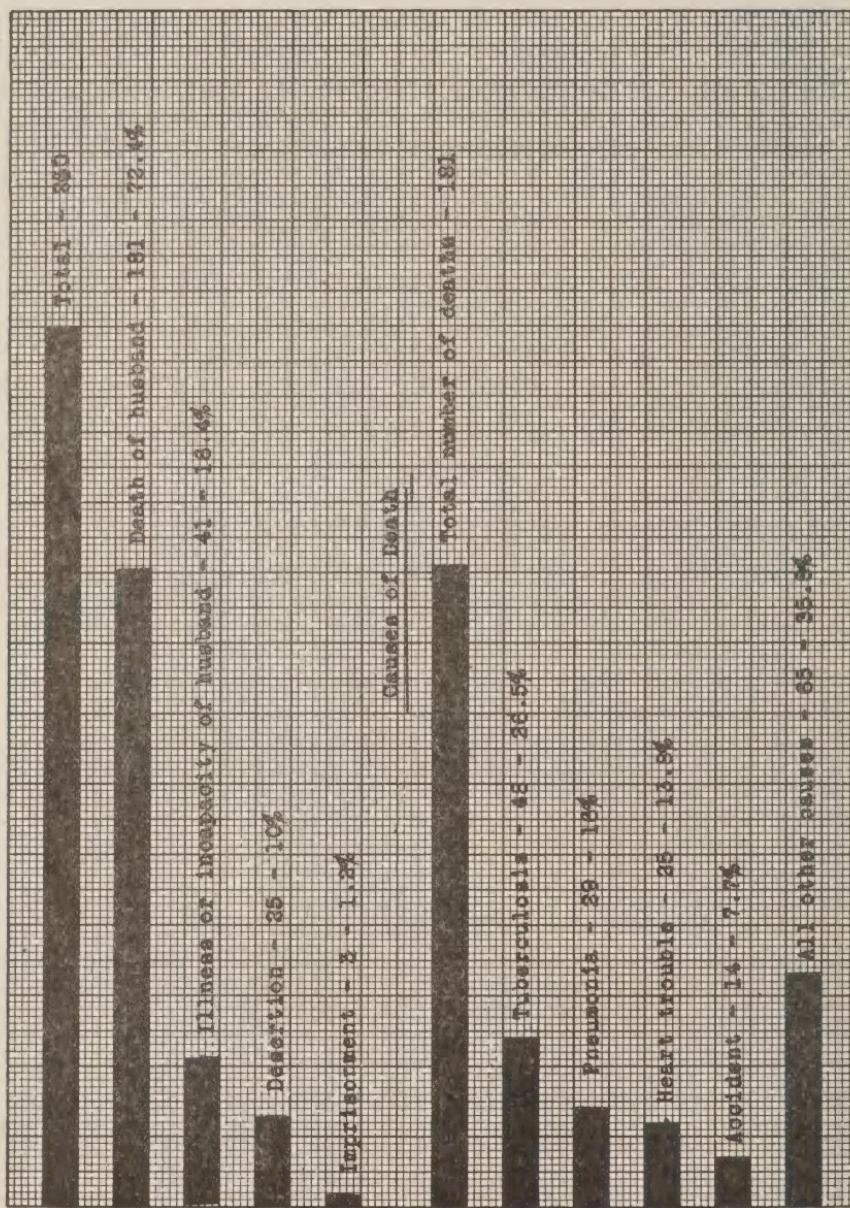


CHART 3. CAUSES OF DEPENDENCY IN TWO HUNDRED AND FIFTY MOTHERS' AID FAMILIES.

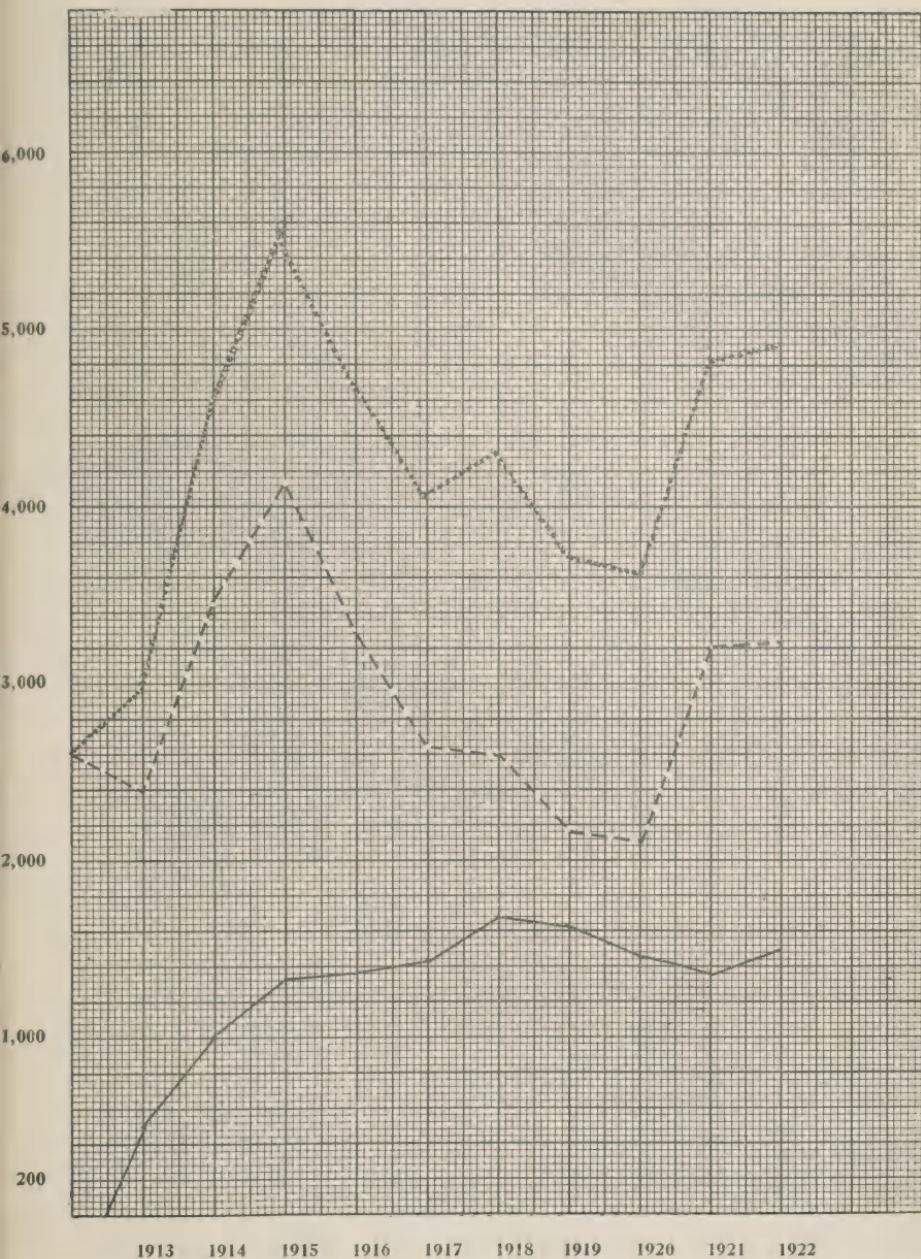


CHART 4.

Number of Mothers' Aid Cases.

Number of Temporary Aid Cases.

Total Number of Cases.

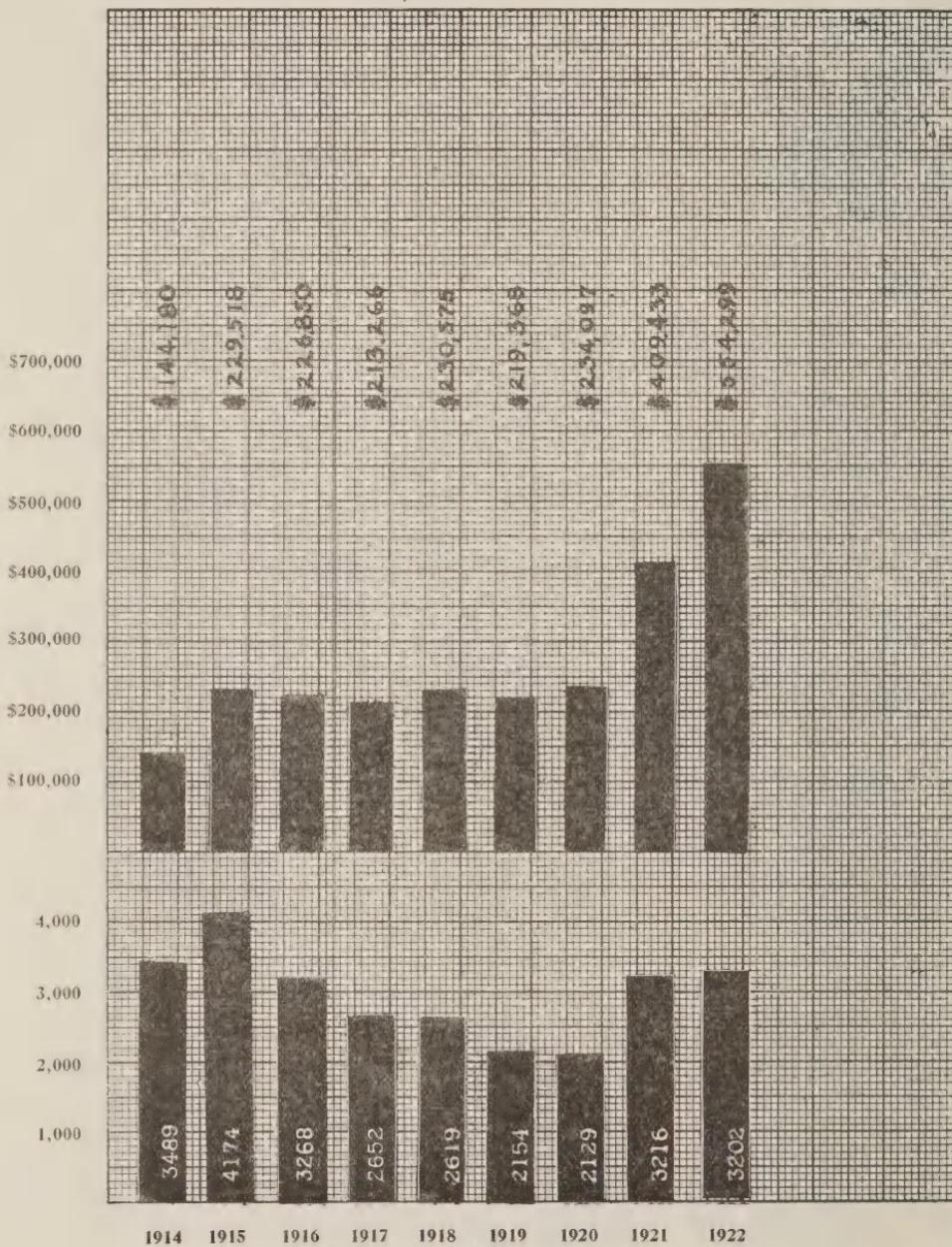


CHART 5.

Above—Expenditures for Temporary Aid Cases from 1914 to 1922.
 Below—Number of Temporary Aid Cases from 1914 to 1922.

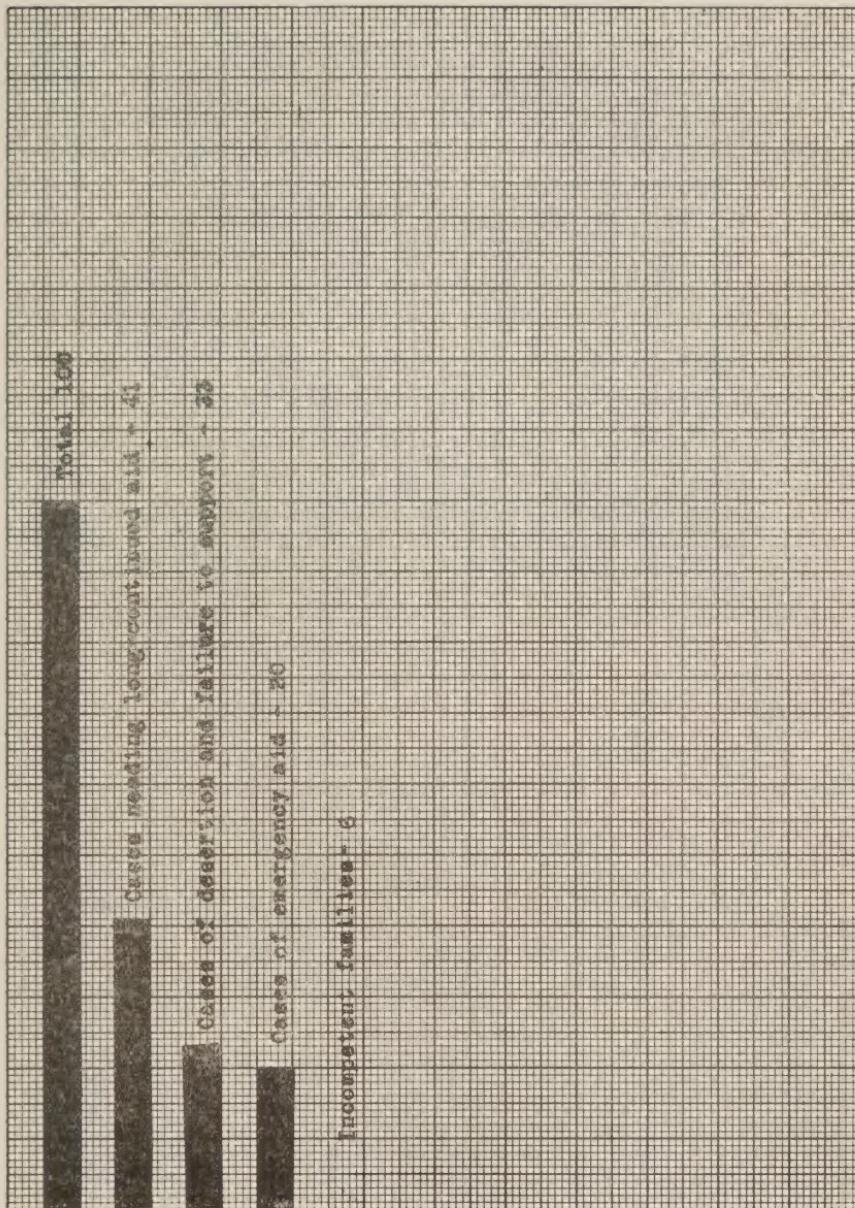


CHART 6. ONE HUNDRED CASES OF TEMPORARY AID.

COMMUNICATION TO THE MAYOR
in relation to
THE ESTABLISHING OF AN ACCOUNTING SYSTEM FOR THE CITY OF BOSTON BY THE COMMONWEALTH.

BOSTON, September 27, 1923.

To the Honorable the City Council:

GENTLEMEN,—The Legislature in 1922 (see ch. 516 of the Acts of 1922) required every city and town where an accounting system had not been installed by the Commonwealth to place the question whether or not that city or town should have such an accounting system on the ballot at the next election following June 7, 1922, when the act was approved by the Governor.

At the city election held in Boston on December 12, 1922, there appeared on the ballot the question:

“Shall the city petition for the installation of an accounting system by the Commonwealth?”

The result of the voting was as follows:

27,474 voted yes,
14,430 voted no.

The act of the Legislature further required that

If a majority of the voters voting thereon voted in the affirmative in answer to said question, then the city council *shall forthwith petition the director of the division of accounts of the department of corporations and taxation for the installation of an accounting system by the commonwealth.*

The minutes of the City Council meetings since December 12, 1922, do not disclose that any action has been taken in this matter by the Council. The Director

of the Division of Accounts of the Department of Corporations and Taxation of the Commonwealth has informed the Finance Commission that he has not received a petition from the City Council for the installation of an accounting system by the Commonwealth.

The Finance Commission recommends that the City Council immediately petition the Director of the Division of Accounts of the Department of Corporations and Taxation of the Commonwealth to install a system of accounting.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE CONTRACT FOR PAVING HAMPDEN
STREET, ROXBURY.

BOSTON, October 24, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The city entered into a contract, through the Public Works Department, with M. DeMatteo, on May 22, 1923, for paving Hampden street, Roxbury, between Albany street and Dudley street; and Adams street, from Hampden street to Yeoman street, with sheet asphalt and granite blocks. The area of sheet asphalt called for in the contract is approximately 7,890 square yards. The estimated cost of the entire work was \$49,203.85.

The specifications for the asphalt pavement required:

1. A 6-inch concrete foundation.
2. A binder course composed of clean, well graded, broken stone, from $\frac{1}{4}$ inch to 1 inch in diameter; enough clear sand to fill the voids in the stone, and enough asphalt cement to coat thoroughly the mineral aggregate without showing an excess of the cement when thoroughly compressed; the binder to be at least $1\frac{1}{2}$ inches thick.
3. A wearing surface composed of 10 per cent. to 12 per cent. of asphalt, at least 6 per cent. of Portland cement, and the balance of sand, variously but definitely graded as to the size of the particles.

As to the concrete foundation, as far as now appears, the specifications were complied with by the contractor. After being constructed, however, the foundation was not properly protected from traffic before the binder course was put on, with the result that much of it had become uneven from wear. This condition will be a

contributory cause to the disintegration of the pavement that will, without doubt, take place at a much earlier date than if good work had been done.

In a binder of the character required by the specifications approximately 6 per cent. of bitumen is required to coat thoroughly the coarse material. The inspector at the plant reported that the formula used by the contractor for the binder course provided for 6.6 per cent. of bitumen. An analysis of the binder made by the city chemist showed only 2.5 per cent. of bitumen. A binder course with as little bitumen as 2.5 per cent. is little better than loose gravel, and has practically no binding effect upon the foundation and wearing surface.

The departure from the specifications in the wearing surface is even more serious. Specimens of the mixture prepared each day for laying were taken from the work and analyzed by the city chemist, Hiram Y. Waterhouse.

On September 11, 12, 15 and 17, while more than one fourth of the wearing surface of this pavement was being laid, the city chemist's analyses show the following amounts of bitumen:

September 11, 9.3 per cent., against 11.7 per cent. reported by

William J. Galvin, the inspector at the mixing plant.

September 12, 6.6 per cent., against 12.5 per cent. reported by

William J. Galvin, the inspector at the mixing plant.

September 15, 9.6 per cent., against 12.5 per cent. reported by

William J. Galvin, the inspector at the mixing plant.

September 17, 5.9 per cent., against 12.5 per cent. reported by

William J. Galvin, the inspector at the mixing plant.

Although the analysis on the fourth day showed less bitumen than on any of the preceding days, the defective pavement was not ordered removed and the work was allowed to go on. The most important duty of the inspector at the mixing plant was to watch the scales and make sure that the proper amount of bitumen was put into the mixture.

In order to make sure that the analyses of this pavement by the city chemist were correct, the Finance

Commission caused samples of the pavement to be taken from the street and sent to chemical engineers in Hartford, Conn., and New York City. Three samples were sent to Hartford, Conn., two of which showed but 8 per cent. of bitumen, the other showing 8.2 per cent. This engineer remarked in the report accompanying his analysis:

A *very poor* mixture, unsuitable for either light or heavy traffic, and is especially unsuitable for heavy teaming. It is seriously deficient in bitumen and carries too high a percentage of 30, 20 and 10 mesh material for heavy teaming traffic.

Two samples were sent to the engineers in New York, and they report 8.3 per cent. of bitumen in one and 7.48 per cent. in the other. These engineers remarked in connection with their report as follows:

Both these samples are much too low in bitumen to be at all satisfactory; especially is this so with the large amount of dust and fine sand present.

Considering the sand mixture used, with its large percentage of fine material, all tests so far made show the pavement to be approximately 33 per cent. deficient in bitumen.

The immediate responsibility of seeing that this contract was properly performed was upon John J. Crowley, the chief inspector. He testified that he examined each day the reports of the analyses by the city chemist of the pavement that was being laid; that on three or four occasions he notified his superior, James H. Sullivan, the division engineer of the Paving Service, that the contractor was not following the specifications; that on three occasions he himself ordered the work on Hampden street stopped, once because he saw 2-inch stones being used in a binder that was not to exceed $1\frac{1}{2}$ -inches in thickness, again because one of the sand screens was defective, and the third time because the material was

not kept at a proper temperature; that when less bitumen was used by the contractor than was required by the specifications, he assumed that the inspector at the plant would make the correction immediately without interruption of the work; that he called the attention of the inspector at the mixing plant to the lack of bitumen as shown by the analyses of the city chemist, and supposed that the inspector had required the necessary amount of bitumen; that the contractor had very unsatisfactory equipment for that kind of work and that, in his opinion, the contractor did not have "a skilled man in his entire outfit from himself down," and that the division engineer, James H. Sullivan, and the Commissioner of Public Works, Joseph A. Rourke, knew of this condition of the contractor.

Mr. Crowley thus undertakes to relieve himself of the responsibility and to place it on others.

Nothing in the investigation of the Finance Commission has shown that the defects discovered in the work were due to a defective mixing plant or to unskilled labor.

It was the chief inspector's duty, as soon as he discovered that the specifications were not being followed, to stop all street work until the paving mixture was prepared in accordance with the specifications. It was also the chief inspector's duty to see that all the pavement not laid in accordance with the specifications was removed. The daily written reports which he received from the city's chemist informed him of serious defects in the pavement. He not only did not order the defective pavement removed when he was first notified of its existence, but permitted the work to go on for four days, until at least one fourth of the wearing surface to be laid was affected. Even if his own testimony that the equipment of the contractor and the absence of skilled men doing the work be true, it was his duty under the terms of the contract to stop the work until the equipment was made efficient and the necessary skilled workmen procured.

The chief inspector was the personal representative of the Commissioner of Public Works on the work. Article 4, page 14, of the contract, provides as follows:

The Contractor in carrying on the contract shall conform to all determinations and directions of the Commissioner relating to — the proper interpretation of the specifications, plans or drawings — *the fitness of persons employed on the work or the number thereof* — the suitableness, amount, quality and value of anything done or used. . . .

Also on page 21, paragraph (c.) of the specifications it is provided that the contractor shall:

. . . keep a competent foreman and sufficient employees thereon, carry on the work with all proper speed and in accordance with the requirement of law and of all public authorities, and to the satisfaction of the Commissioner, and furnish him with such information and vouchers relating to the work, the materials therefor and the persons employed thereon as he shall from time to time request.

The inspector at the plant, William J. Galvin, had a simple yet important duty to perform. The daily written reports which he sent in were not in accordance with the facts. His failure to report the exact facts is due either to gross neglect or to wilful misstatement.

Of the thirteen paving contracts awarded this year prior to September 24 by the Public Works Department, where sheet asphalt was offered in every instance at a lower price than any other form of bituminous pavement, this Hampden street contract, a contract for East and West Concord streets, and a contract for Park street, Dorchester, are the only ones awarded for sheet asphalt. The contract for East and West Concord streets was completed October 2, and no pavement has yet been laid under the Park street contract.

It is noteworthy that in the only contract except one awarded by the city for sheet asphalt under which any work has been done and the only contract for bituminous sheet pavement in progress on which there

was a plant inspector, the inspection officials in the Paving Service should neglect the city's interest so grossly.

The Finance Commission recommends:

1. That sufficient money be retained from the amount certified by the city engineers as being due the contractor under this contract to replace with a pavement that fulfills the requirements of the specifications that portion of the pavement which is shown by the reports of the chemists to be defective.
2. That both the chief inspector and the plant inspector be relieved from any further duty regarding the laying of bituminous pavements, and that their places be filled with competent and unyielding officials.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR

in relation to

THE SOLDIERS' RELIEF DEPARTMENT.

BOSTON, November 19, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Soldiers' Relief Department of the City of Boston was created by chapter 441 of the Acts of 1897, to provide maintenance for veterans of past wars and their dependents. Such maintenance is furnished veterans in need, as a reward for service rendered to the nation.

The Soldiers' Relief Department administers four different kinds of aid to veterans and their dependents in need, as follows:

1. Soldiers' relief, which is furnished wholly by the city and is unlimited in amount.
2. State aid, for which the city is wholly reimbursed by the Commonwealth and which is limited to \$6 a month to a veteran and \$12 a month to his dependents.
3. Military aid, for which the city is reimbursed for one half the amount paid, if the person aided is a citizen of Boston; if the person aided is not a citizen of Boston, the Commonwealth reimburses the city for the full amount of the aid. The amount is unlimited and is granted only to veterans who are disabled as a result of military service.
4. Burials: The cost of burials—for which the city is reimbursed in full—not exceeding \$60.

State aid and military aid cases are supervised by the State Aid Commissioner. Soldiers' relief payments are approved by a special committee of the City Council. These four classes of aid are independent of the pensions and other aid given by the Federal Government.

Under the law the administration of the department is under the direction of a commissioner, who receives an annual salary of \$6,000. He has a force of thirty-six employees who are ranked as follows:

- 1 Chief visitor.
- 1 Settlement clerk.
- 11 Visitors (6 men and 5 women).
- 4 Clerks and visitors (2 men and 2 women).
- 2 Stenographers and visitors (women).
- 11 Clerks.
- 5 Stenographers.
- 1 Constable.

The present commissioner devotes only a small part of his time to the task of caring for the city's veterans or their dependents. In his absence the work is carried on by the chief visitor, who has been in the department for about thirteen years. He not only is in charge of the office, but appears to control the policies of the department and to direct the staff of visitors. He also sees a large number of the applicants himself. Nominally there are two supervisors, the assistant settlement clerk and one of the more experienced women visitors. Actually, however, these supervisors consult the chief visitor on practically every point. This system results in sapping the initiative and responsibility of the visitors.

The department employs eight men and nine women visitors. The men visitors are chiefly veterans and naturally are interested in the welfare of the ex-soldier. They are not familiar with similar work as done by other agencies and have not the training necessary to enable them to do all that should be done. In the interest of the soldier and his dependents these visitors should be trained. The chief visitor has suggested that a course of lectures might be helpful to all the visitors.

The women visitors, some of whom have had considerable experience, but who lack knowledge of the social resources of the city, really act not as visitors but as messengers. They are not allowed or expected to advise with or plan for the families in their care, but are merely sent out to visit them about every two months, in order to verify the applicants' statements. The result of this method is a lack of intimacy between the department and the families, and a failure to develop co-operation,

which is essential to success in these often delicate and sometimes distressing situations.

The visitors are uniformly kind and friendly and are much interested in their work. They should have the benefit of instruction and should be encouraged to render more thorough and more intelligent service.

The verification of settlements, that is, citizenship in Boston or some other city or town of the Commonwealth, is made by the chief settlement clerk, thus proving or disproving the right of the applicant to soldiers' relief from the city. The remainder of the force consists of the pay clerk, stenographers and clerks in charge of files and card catalogues. Some of these clerks also act as pay clerks on certain days in the month. The commission found that the applicants were treated in a kindly manner by the employees of the department.

CASE RECORDS.

The records of the beneficiaries of the department were studied to discover the manner in which they were kept and what they contained. Obviously a record should be a clear-cut proof of the soldier's service and settlement, a statement of the extent of need, the resources of the family, and the efforts made by the department, not merely to relieve the need, but to remove its cause. The questions of the man's service and honorable discharge and settlement are carefully gone into and verified, but the general family history receives but little attention. The visitor, having been sent out to verify the applicant's statement, writes out the information in long hand, using abbreviations and condensing the family history into a few words. These brief reports, which are later typewritten, are colorless and uninforming. There is a tiresome reiteration of the name and age of the beneficiary, though the age changes backward and forward several years at a time. Mrs. J., a widow, is 62 in November, but is 59 — or possibly 65 — the next March. One woman born in 1867, according to the original application paper, after having grown older and younger

in the course of some ten years, is finally recorded as being in need of increased aid, "on account of her age, 70."

The facts with regard to the applicant are often merely noted without explanation. "Son out of work." "Daughter earns small pay." "Married daughter living with her pays \$2.50 for room." "Married children no help, unable." The investigation apparently consists of routine questions with practically no verification of the answers. Yet it is on these reports that aid or relief is given by the city.

In cases of men applicants a form letter is sent to previous employers, but being a form letter the replies are confined to a bald statement as to the man's earnings, the length of his employment and the reason for discharge. It is, of course, an effort in the right direction but it is stereotyped like so much of the work of the department. A visit to a past employer, a talk over the man's capabilities and character, would often produce information of a most enlightening and helpful kind.

The present form of the individual file containing the records of applicants folded in a triplicate manner is obsolete. The system of enclosing loosely within this file a number of narrow slips of paper, containing the records of visits, carbons of letters folded lengthwise, folded certificates of births, deaths and marriages, results in the folder containing a chaotic mass which is exceedingly difficult to handle. There is no attempt even at arranging a consecutive history of the family by having the visitors' reports clamped together. Consequently the allowance is often continued, reduced or increased, on the strength of the last report. In this way members of the family are often overlooked if they happen to be away or not mentioned during the visit.

The family history should be in such form as would permit of frequent review and should make possible careful appraisal of the work accomplished and determine the desirability of continuance or change. The visitors should obtain all the information necessary to enable the chief visitor or the supervisors to visualize

the family and its needs and give them sufficient ground on which to base an intelligent award, together with a recommendation for such additional service to the applicant as may appear desirable.

In the Department of Public Welfare of the state clear, though concise, records of the family are kept and the same form is being adopted by the Overseers of the Public Welfare of Boston. Until the soldiers' relief visitors are trained to dictate their information, and until more study is given to the family history and needs, veterans and their dependents must fail to receive the intelligent service to which they are entitled.

FILING SYSTEM.

The system of filing the records is satisfactory. The office practice is less satisfactory, in that a record not in the file may be in any one of a number of places, in the visitor's box, in the hands of a stenographer, on the chief visitor's desk, or on that of one of the supervisors or a pay clerk. This results in a considerable waste of time and exposes confidential records to a more or less public view.

WORK OF VISITORS.

Frequent inquiries as to the amount of work done by each visitor failed to elicit satisfactory replies. No one of them could tell how many families he or she was supposed to have in charge. In long-continued cases the visitor might have an intimate knowledge of the family's affairs, but the written record did not reveal it. A monthly report of the number of visits is given to the chief visitor but as there appeared to be variations in the method of counting the visits, it formed no real basis for comparison and estimate. In any case the number of visits made cannot indicate the efficiency of the work done. The only real gauge of the visitor's work is his success in acquiring a thorough knowledge of the needs and possibilities of each family in his care and in making adequate reports and records of the same.

When the Finance Commission began this study of the department most of the employees of the department arrived ten, fifteen, or twenty minutes late, and work ceased soon after four o'clock. These matters were brought to the chief visitor's attention; an improvement has been noted.

In spite of the fact that the department's work had diminished very rapidly and the further fact that none of the employees could be said to be overworked, a constable was appointed. The reason given for his appointment was that he was to procure a return of money from those who were found to have received money under false pretenses. Although appointed on May 11, the constable had done no work up to August 1. It had been the practice to send a typewritten letter to the delinquent to come to see the chief visitor, and so far as it was possible to learn the constable played no part in it.

It has now been arranged that he is to make certain visits, but the probabilities are that his work could be satisfactorily covered by the male visitors. During the four months that the commission's representatives were making their study the constable spent his time sitting in the office in his shirt sleeves, smoking.

STAFF MEETINGS.

There is a growing appreciation of the value of staff meetings in most organizations, both for their educational value and for their effect on the morale of the employees. There is an especial need for such meetings in this department. Policies are modified from time to time owing to variation in the amount of pension allowed by the National Government; new opportunities may be offered to veterans; or the department itself may decide to do a somewhat more intensive type of work. It would be helpful to the staff if these very important matters were explained and an opportunity offered for discussion rather than having them brought to the attention of the staff by *quasi* military orders. Although two or three

staff meetings have been held, it is not the usual practice and consequently the chief visitor is deprived of the advantage of the collective advice of his field workers. Nor have these field workers the sense of partnership which is essential to the successful running of the department.

The visitors showed a divergence of opinion as to what their real duties were. This whole question of duties should be threshed out and a better understanding arrived at as to what service is required of the visitors.

CO-OPERATION.

The Soldiers' Relief Department has not as yet realized the importance of whole-hearted co-operation with other agencies engaged in similar work. It is true that one of the men visitors is in touch with the Veterans' Bureau, but the information obtained from the records of that Bureau is very brief and is not sufficiently followed up. In place of these brief reports it would be more helpful if those responsible for the technical training of veterans were personally interviewed and more intimate knowledge of the soldiers' capabilities was obtained. This is especially desirable in cases where vocational training has been denied because the applicant is believed to be unable to receive it.

There is now no satisfactory system of ascertaining whether a veteran receives a pension from the Federal Government, and consequently it sometimes happens that soldiers' relief is continued longer than is necessary.

Very many of the department's cases are well-known to the Red Cross, but there seems to be little appreciation of the value or need of consulting their workers or of obtaining the benefit of what has possibly been a long and intimate acquaintance with a given family.

Long trips to hospitals and sanatoria are made by the department visitors in order to have a disabled veteran make out an application paper on the theory that the application should be made before an agent of the department. It would seem perfectly possible to allow the

superintendent of the hospital to make out the application for the veteran to sign.

While the co-operation with the Municipal Employment Bureau is good, it could be better if, instead of sending the applicant with a brief form letter, the Bureau could be advised as to his physical condition and any special fact which would help in successful placement.

It would also be advisable for the Soldiers' Relief Department to inquire more fully of the State Aid Department as to the cause of the disability from which a man is suffering and to have some knowledge of the prognosis and treatment advised. At present the department is satisfied with the bare notification that John X is granted 20 per cent disability as a result of an examination by the surgeon general, but no further details are recorded.

CIVIL WAR VETERANS' CASES.

On July 31, 1923, there were 126 Civil War veterans and 646 women dependents of Civil War veterans being aided. The expenditures in their behalf amounted to \$7,959 for the month of July.

A study of a large number of the records of these cases indicated that many of the beneficiaries had not been visited for several years. The department has recently undertaken to review them all.

It should not be lost sight of that soldiers' relief is not a pension, but is based on need. In the course of time the family affairs of the beneficiaries may change very much and children formerly unable to help may be in a position to contribute to the support of their aged parents. If the city's aid becomes automatic and continues unquestioned for years, there is no incentive for the children, no matter what their circumstances, to relieve the city of the burden. The aid is undoubtedly accepted by the applicant and his relatives as a pension.

The inequalities in aid given, due to lack of adequate knowledge and failure to give proper service, are indicated in the following cases:

Case 1.—Mr. X is eighty. He makes his home with two middle-aged sons. He has been receiving aid in the sum of \$30 a month since 1921. His sons have never been seen by the visitor of the Soldiers' Relief Department. When the commission's agents visited him he admitted frankly that his pension, \$56 a month had begun two months previously. He had not notified the Soldiers' Relief Department, as he did not understand its aid should cease.

Case 2.—Mrs. A receives \$30 a month from the government and \$6 from soldiers' relief. She is seventy-three years old and is too feeble to be alone. She needs help in finding more suitable quarters.

Case 3.—A Civil War widow over eighty and an invalid daughter fifty-one receive monthly \$30 federal pension and \$12 from the Soldiers' Relief Department. They pay \$10 a month rent for a wretched little tenement and are having a hard time to get along. The need of careful consideration is very clearly indicated.

Case 4.—A widow living with two married sons and a daughter, all of whom have steady work, has a monthly federal pension of \$30, \$6 in state aid and \$4 from soldiers' relief. It might be questioned whether there was need for the city to supplement her income under these circumstances. The contrast between Case 2 and this one is marked, yet the department is granting only \$2 a month more in the one than in the other.

SPANISH WAR VETERANS' CASES.

The Spanish War beneficiaries are mostly of middle age and the problems they present vary greatly from those of the World War or the Civil War. Many of them have been on the list for a long time and apparently regard soldiers' relief in the light of an additional pension, rather than assistance to help them over financial difficulties.

On July 31, 1923, the list comprised:

Veterans	45	Parents	1
Nurse	1	Dependent father	1
Wives	4	Orphan children	5
Widows	75		—
Mothers	30	Total	162

The records show only the most casual reference to children of earning capacity, even though they were living with their parents. It seemed to be no part of the plan of the visitors to interview them, or to bring home to them a sense of partnership in the city's efforts in their behalf. Very often the ill health of one child of working age was the cause of the inadequate income and consequent need of aid. Instead of endeavoring to utilize every means to improve the health condition, the department's only solution was to give financial assistance. The unfortunate result of this type of work is not alone the waste of money, but the failure to do the best thing possible for the veteran's family. In many instances, no doubt, the aid is necessary, possibly in larger amounts than are now being given; in others a more constructive type of service might result in making the family independent. Another group continues to receive aid, despite the fact that the condition which first made aid necessary no longer exists.

The commission's representative studied forty-eight records of Spanish War beneficiaries. The following illustrations are used to show the type of family receiving aid and to give an idea of the opportunities for service:

Case 1.—A widow of forty-seven, living in a small tenement, has a man lodger. The department has been aiding under these circumstances for several years.

Case 2.—A widow of forty-four, in good health, with no children, is receiving a federal pension of \$20 a month, \$6 state aid and \$2 soldiers' relief. She told the commission's visitor that she earned about \$12 a week and had rented one of her rooms all winter. There seems to be no justification for continuing the soldiers' relief.

Case 3.—Although in 1919 the police stated that Mrs. —— was of questionable character and that her child was roaming the streets neglected, aid has been continued. The court record was obtained, showing that she had been on probation for drunkenness, but there is no mention of an interview with the probation officer. As the husband was insane, the need of careful consideration of the welfare of the child is obvious.

Case 4.—A widow with three children has been aided almost continuously for fifteen years. During this time two of the children have died, although the death of only one is mentioned in the record of the Soldiers' Relief Department. The record of a private agency which knew the family some years ago speaks of the surviving child as having had treatment for tuberculosis, and furthermore gives a most unfavorable account of the mother's moral character. There is no indication that the Soldiers' Relief Department was aware of these facts, although they did know that the woman at one time had a man lodger. She was told that the aid would not be continued so long as the man remained there. She appeared promptly at the office next day and reported that the man had left. The aid was resumed and has continued ever since. She claims she cannot work, as her health is poor. Her daughter has been obliged to give up school on account of ill health, "a kind of nervousness," her mother says. This case should have careful supervision.

Case 5.—A widow with three children describes her small boy as having had "a little lung trouble." She says this condition has cleared up but that he is not well. The need of carefully following up the health of this boy by the department is obvious.

Case 6.—A widow with five children, three of whom are over sixteen, has been aided for the past six years. During this period the oldest boy, who is now away from home, has been arrested many times. The oldest daughter has also been in court. This girl is working at present, the only wage-earner in the family. She is not in good physical condition and should have medical attention. Two of the other children are backward in school. The mother is a well meaning woman, but has been able to exercise little or no control over her refractory children. Her relatives, as well as a private agency at one time interested in the children, urged her to move to a better neighborhood, as they considered that the unfavorable environment was an important factor in the children's delinquency. If the Soldiers' Relief Department had been in touch with the other agencies interested in the family and had co-operated with them, this suggestion might have been carried out.

Case 7.—A middle-aged man with a wife and six children, all under sixteen years of age, had to give up working in Octo-

ber, 1922, because he was suffering from a fatal disease. He had been earning \$4.20 a day. The Soldiers' Relief Department paid him \$60 a month, beginning in October, 1922. In February, 1923, he began receiving a pension of \$12 a month from the Federal Government. At the time the commission's representative visited this family the total income of \$72 a month was not sufficient to maintain the family properly. In order to make both ends meet the man's wife reduced the children's diet to bread, butter and cereal, and was unable to give him the necessary and proper food for one in his condition. The family has been able to buy only two quarts of milk a day, although the district nurse has informed the mother that she ought to have one quart for herself alone, because she is nursing the baby. The wife and mother looks tired and worn and the children all look "peaked." On May 1, 1923, the Soldiers' Relief Department increased the aid from \$60 to \$75 a month. The Finance Commission's representative arranged for a thorough physical examination in June, 1923. The result showed that all the children, with one exception, were decidedly under weight, though no actual diseased condition was discovered. The Soldiers' Relief Department, upon learning the result of the examination, again increased the aid to \$93, which makes a total income for the family of \$105 a month, which is probably adequate but only the equivalent of what the man received when he worked. The one thing needed is that the mother should be helped to plan the family expenditures as wisely as possible, in order that they may receive the maximum benefit from the income.

Case 8.—If a better system could be devised whereby the Soldiers' Relief Department could be notified when pensions were granted, and the amount of back pension allowed, Mrs.— would not have fallen into the temptation of hiding from the department the fact that she received a check for \$640 from the Federal Government a few months ago. She told the commission's visitor that she felt she had a right to use the money for "decent clothes and necessary house furnishings." This is only one of several instances where the beneficiaries of the department apparently failed to recognize the existence of any partnership or even any sense of obligation to the city.

Case 9.—A very attractive family's dependency is due to the veteran's ill health. Relatives help all they can. The

soldier has employed a local doctor, but in so serious a case it seemed as though a specialist might be consulted. The soldiers' relief record contained no report from the doctor, though the man has been ill over a year.

There are a number of families in receipt of aid in which there are several children over sixteen years of age. Under normal conditions no aid should be necessary in these families. The income is insufficient because in each case one or more members of the families are unable to work because of ill health. The Soldiers' Relief Department has allowed these families to drift along without making any adequate effort toward putting them on a self supporting basis. The department should insist that each person who is suffering from any sort of disability should seek expert medical assistance and conscientiously follow out the treatment which his condition calls for.

WORLD WAR VETERANS' CASES.

One hundred cases of the World War veterans were studied from the records in the department and the veterans visited at home. Inquiry was made also at other agencies that were known to be interested in the cases. Family cases were generally selected for visitation, as more likely to need especially careful consideration.

On August 9 the World War veterans or their dependents aided comprised:

Veterans, single	32
Veterans, married	109
Widows	29
Wives and other dependents	4
Mothers	17
Total	<u>191</u>

A large majority of the veterans were in poor health. The remainder were seeking employment.

The department first endeavors to obtain aid for the applicant from the national and state government. Veterans claiming disability are referred to the Veterans' Bureau if their disability can be traced to service. Failing this, military aid is asked of the State Aid Department. Military aid, being granted solely for the benefit of the sick or disabled, is supplemented by soldiers' relief granted in case of need to the applicant or his dependents. When the veteran applies to the Soldiers' Relief Department because of unemployment he is required to register with the Civil Service Commission. A man who refuses to work when it is offered is dropped from the soldiers' relief rolls. Willingness to work is looked upon by the department as essential in all cases where the veteran is not physically incapacitated. It sometimes happens that the work offered is unsuited to the capacity and strength of the applicant, yet, through the fault of the department, he may forfeit his right to aid by refusing work for which he is not physically fitted. The aid given to a single man is from \$20 to \$30 a month, a married man receiving \$40 and upward.

The records in all cases do not adequately show the basis on which aid was granted. Behind the soldiers' relief law is respect for the soldier and his dependents. Families of veterans are entitled to at least as careful consideration as the dependents under the dependent mothers' law, but hitherto that has not been accorded them in all cases. The few facts gathered relative to a family and the want of knowledge of its real needs and problems have precluded an intelligent appreciation of its necessities and have resulted in a hit-or-miss allotment of so many dollars, with no definite understanding as to its adequacy or whether the department could render assistance other than the giving of money.

While the ill health of the men applicants was considered, that of the women of the families was merely noted. The health of a wife is an important factor in the family well-being, and in the case of a widow it is of

vital importance to her fatherless children. In a large number of instances an entry was found such as "Applicant suffers from 'weakness,'" but no attempt was made to obtain a diagnosis or to assist the applicant to treatment. Not only should the applicant be enabled to have medical attention if his or her condition requires it, but the department should have the assurance of some competent authority as to the nature and degree of illness. A feature of the records is the frequent statement, "Expense for medicine \$—— a month," without any explanation of the need of the medicine or its result.

In the cases of married men no apparent consideration is given as to the amount of aid necessary to maintain their families, nor is there evidence that the physical condition of their members had any influence on the allowance made. In unemployment cases the department very properly endeavors not to make the allowance so large as to lessen the applicant's desire for a job. But when veterans are in poor health it is a short-sighted policy still further to handicap them, as is too often done, by making the allowance so small that debt is inevitable.

If the problems in many of the veterans' families are not given more intelligent consideration, with due regard to the family's own self-respect and independence, the city will suffer because its beneficiaries will become less efficient and therefore more dependent. If the work of the department remains perfunctory, a large number of dissatisfied and more or less pauperized applicants will be the result, notwithstanding a vast expenditure of the taxpayers' money. It is well understood that there are two ways to pauperize, one by giving aid too easily, and the other by giving inadequate and ill-considered doles.

WORLD WAR WIDOWS.

The average age of the World War widows is thirty-one. Many of them have only one child each and are living with relatives. It is probable that most of these

widows will sooner or later be able, without affecting the well-being of their children, to earn enough to make themselves practically self-supporting. The welfare of these children demands that the department's visitors exercise a high degree of skill and intelligence in the granting of money aid and personal service.

The following brief summaries of the situations in the families of the World War widows and the amount of aid awarded them illustrate in a very striking manner the inequalities in the aid given, the amount paid for rent and other expenses of the families, and the failure too often to learn the actual physical and financial needs of the families and to find remedies.

Case 1.—Widow with no children. Total income,* \$35 aid. Living with relatives who own their own home. The woman claims to be "in poor health." The doctor to whom she referred said he had not treated her.

Case 2.—Widow and one child. Federal compensation, \$35; aid, \$12; total income, \$47; rent, \$14. Widow does not work. Complains of pain in her back, but has had no medical advice.

Case 3.—Widow and one child. Total income, \$40 aid. Pays \$7 a week board. Does not work. A private organization is interested in the family and has arranged for necessary medical treatment for both widow and child.

Case 4.—Widow and one child. Federal compensation, \$35; state aid, \$12; soldiers' relief, \$10; total income, \$57. Family lives with relatives. The widow is ill and will need care for some time. She is receiving medical treatment.

Case 5.—Widow and one child. Total income at present, \$40 aid. Widow went to work after husband's death, her earnings being supplemented by \$10 a month soldiers' relief. Her health has now broken down. As her rent is \$20 she has only \$20 left to meet all other expenses, including doctor's fees and medicine.

Case 6.—Widow and one child. Total income, \$30 aid. She pays \$15 rent for rooms in an apartment with relatives. Widow and child should have a medical examination, as the father died recently of tuberculosis and the mother looks quite delicate.

* Monthly allowance.

Case 7.—Widow and one child. Total income, \$25 aid. She pays \$5 board. She "cannot work," but there is no reason given in the record.

Case 8.—Widow and one child. Total income, \$35 aid. Living with relatives, to whom \$32 a month is paid. The mother claims she cannot work as her health is poor and there is no one to care for the child. The father died of tuberculosis and the child was in the hospital two years ago for tuberculosis treatment.

Case 9.—Widow and one child. Total income, \$40 aid. Living with relatives. The widow claims to have rheumatism and to be unable to work. There has been no verification of this statement.

Case 10.—Widow and one child. Total income, \$40 aid. Pays \$8 a week for a room, but there is nothing in record to indicate any other income than soldiers' relief. There is no detailed information about widow's health which is said to be poor.

Case 11.—Widow and one child. Earnings, \$52; aid, \$10; total income, \$62. Pays \$11 a week board to parents with whom she lives and who appear to be in good circumstances. The child is not well.

Case 12.—Widow and one child, who is in poor health. Total income, \$35 aid. Family lives with relatives. Widow intends to go to work as soon as child's health improves.

Case 13.—Widow and one child. Total income, \$30 aid. Living with relatives to whom widow pays \$7 a week. Widow used to work, but gave it up as she claimed child was not well. There is no verification of this statement.

Case 14.—Widow and one child. Total income, \$20. Living in the same house with relatives. The widow's plan is to go to work and place her child in a boarding school if soldiers' relief will help with the expense.

Case 15.—Widow and one child. Compensation, \$9; aid, \$40; total income, \$49. Has equity in house and pays \$40 a month on mortgage. There is no reference as to any further income, except a reference to a friend who sometimes loans her money.

Case 16.—Widow with one child. The husband was discharged from the service with tuberculosis. Shortly after his death it was discovered that his widow, a delicate young woman, had developed the disease. No attention seems to have been

given to her health, although she had a little child three years old whose health as well as her own needed safeguarding. She told the commission's visitor that she had been to a clinic recently. She receives \$10 soldiers' relief. Compensation from the Federal Government, \$35.

Case 17.—Widow with one child. The husband died a few months ago. The widow lives in constant fear of losing her baby, who has been very sickly since his birth. She herself is worn out from worry and close confinement to the house. In her anxiety she has consulted several doctors, but there is no knowledge as to their advice. She receives \$35 soldiers' relief, which is inadequate. There is an opportunity here for intelligent and sympathetic co-operation, which the department has so far failed to recognize.

Case 18.—Widow and two children. Total income, \$50 aid. Living with an elderly relative who cannot earn much. Rent, \$10. Widow is somewhat irresponsible and needs friendly guidance.

Case 19.—Widow and two children. Federal compensation, \$42.50; state aid, \$12, and soldiers' relief, \$10; total income, \$64.50; rent, \$20. Relatives help. This widow had from savings, compensation and insurance during the year and a half after her husband's death \$2,932, exclusive of his funeral expenses. When she applied for aid no explanation was made of how this money had been spent, if in fact it had been spent.

Case 20.—Widow and two children. Total income, \$40 aid; rent, \$25. Relatives are very generous. The health of widow and children should be watched as the father died of tuberculosis.

Case 21.—Widow and two children. Compensation, \$42.50; aid, \$12; total income, \$54.50. Some help from relatives. Widow has worked when she was able, but at present her health is poor.

Case 22.—Widow and two children. Compensation, \$42.50; aid, \$8; total income, \$50.50. Living with an aged relative whose income is \$5 a month. At present a private organization is giving \$20 a month. The widow is quite ill.

Case 23.—Widow and three children. Total income, \$50 aid. The widow pays \$8 a week to relatives with whom she lives, but has to buy extra food. She is having medical treatment by a private physician at the rate of \$2 a visit. The record contains no information as to her physical condition.

Case 24.—Widow with four children. Her husband was in the service for some years. During the husband's absence the family came to the attention of a children's organization which found conditions in the home so bad that it threatened to remove the children who were sadly neglected. A mental examination disclosed the fact that the woman was mentally subnormal. After the husband's return home conditions improved materially. Unfortunately he fell ill and died. The Soldiers' Relief Department is wholly ignorant of the very important facts regarding the widow's mental and moral tendencies and hence is giving only the most perfunctory attention to the family, instead of the constant and careful supervision which such a case calls for.

Case 25.—Widow and five children. Total income, \$60 aid; rent, \$18. Widow earns a little by sewing. Family needs medical attention, as mother and children all appear undernourished. This is an illustration of the lack of relation between the needs of the family and the aid granted.

The following are a few causes of disability given in the visitors' records which illustrate the need for expert medical advice, rather than an acceptance of the patient's own diagnosis, as is now done by the department:

- “Inflammation of the side.”
- “Having blood treatment.” (At eye clinic.)
- “Heart trouble and weakness caused from the spine.”
- “Attacked by a weak spell.”
- “Foot disorder.”
- “Not mentally perfect.”

BURIALS.

The Commonwealth allows a maximum of \$60 for a burial. The city, through the Soldiers' Relief Department, makes the payment and is later reimbursed by the Commonwealth. The application must be made by the person held responsible by the undertaker for the payment of the burial expenses, and the total bill must not exceed \$135. The undertaker is required to make oath that the bill as presented represents the total cost of the funeral. The average grant is \$50 and the total amount expended on burials during the current year

to August 1 was \$1,643. The settlement clerk is designated the "Burial Agent" of the city. Under the law he is paid \$2 out of the amount allowed for each burial.

CONFIDENTIAL EXCHANGE.

The Finance Commission's representatives, in making their study, made inquiry of the Confidential Exchange. The Confidential Exchange merely records the name of all agencies interested in a family. It contains no information about the families, but merely records the fact that a given agency was on a certain date interested in a given family. Out of the 112 World War families inquired about, the Exchange reported no less than 102 as being already registered as known to one or more of the social agencies of the city. On making inquiry of the agencies whose names were given, much valuable and helpful information was obtained. There has always been a disinclination on the part of the Soldiers' Relief Department to avail itself of the information of the Confidential Exchange, on the ground that to make inquiries about a veteran would be to publish his condition to the world. The Finance Commission believes this ground is unwarranted, because the names on file in the Exchange can be seen by none but accredited persons, and the information there is merely a reference to societies which already know about the individual. The following examples will indicate the handicap under which the department labors in not making use of the Confidential Exchange:

Case 1.—A man thirty-six years old applied for soldiers' relief. He gave several work references, but the employers who were written to reported that they did not know him. A month after his application the department wrote to him, saying that his request for aid was refused, because the information which he had given regarding his employment could not be verified. The department was entirely ignorant of the fact that the man, only a few days previous to his appearance at the soldiers' relief office, had escaped from an insane hospital. The hospital authorities were anxious to find him, as they

considered him too dangerous to be at large. It was not until two weeks after his application that he was identified at the office of another agency, where he had gone to ask assistance, and from there taken back to the hospital from which he had escaped. If the department had made it a practice to consult the Confidential Exchange about their applicants they could easily have learned the facts about this man from any one of the several agencies which were cognizant of the circumstances and which had registered the man's name at the Exchange.

Case 2.—A young widow with one child who goes out working by the day asked for an increase of aid because she said that her employers had gone away. Her aid was increased to \$35 a month. Through the Confidential Exchange it was learned that she was known to another agency, whose worker had found that she was very much run down and in need of rest and medical treatment. The worker secured from a private source an allowance of \$10 a week in order that the woman might give up her work and take the needed rest. She received the \$10 allowance from a private agency and the \$35 monthly allowance from soldiers' relief for several weeks. Neither agency knew that the other was interested in her.

Case 3.—A man with a wife and two children applied for aid, which was granted. At the time of the application the family was already receiving \$10 a week and three quarts of milk a day from a private agency, which had been aiding the family for over two months, but unknown to the Soldiers' Relief Department. This aid and the allowance of \$45 a month from soldiers' relief continued for two months longer, when the aid from the private agency ceased.

Case 4.—A widow with two children was known to several agencies before her application for soldiers' relief and had received aid for some time from them. This aid continued for almost a year after the granting of aid by the Soldiers' Relief Department. The agencies interested in her found her very irresponsible and wholly incapable of controlling the children, the oldest of whom had an illegitimate child at the age of fifteen. The woman herself is probably feeble minded. Although the conditions in the home appear to have improved, a woman of this type should receive closer supervision than the department, in its ignorance of her past history, seems to have given her.

Case 5.—If the department had inquired of the Confidential Exchange, it would have learned that a certain health agency and a well-known welfare agency had known Mrs. —— for years, that she was of a highly nervous temperament and that her mother was insane. Instead of arguing with her it might have urged consulting a nerve specialist. If this had been done, months of distress on the part of her children might have been avoided and the woman herself might earlier have obtained the care and treatment which a complete breakdown has shown to have been necessary.

OVERDRAFTS.

Convincing evidence of the failure of the present system of investigating soldiers' relief is found in payments, misnamed "Overdrafts," of approximately \$24,000 to those who were not in need or who for some other reason were not entitled to soldiers' relief. It is not a sufficient explanation to say that those payments occurred because the department was "overwhelmed" with a large number of applicants. The department, regardless of the number making application at one time, should never pay out the city's money without being satisfied that the applicant is entitled to relief under the law. Since January 1, 1923, \$1,346.40 has been returned to the city by those to whom payment was illegally made. Of this sum one individual returned \$500. A number of men have signed agreements to return in installments the money they illegally obtained from the city.

EXPENDITURES OF THE DEPARTMENT.

In July, 1923, the number of veterans and their dependents were:

Civil War	772
Spanish War (including Philippine Insurrection and Mexican Border Service.)	162
World War	210
Total	<u>1,144</u>

The expenditures on behalf of each of the groups for the month of July were:

Civil War	\$7,959
Spanish War and Philippine Insurrection	4,044
Service on Mexican Border	15
World War	6,092
Total	<u>\$18,110</u>

Of this total there will be refunded by the state \$4,497.50.

From February 1, 1913, to February 1, 1923, the total aid disbursed by the City of Boston to veterans and their dependents amounted to the sum of \$5,045,049; the reimbursements from the Commonwealth reducing, however, the amount paid by the city to \$3,037,719.

	Total Aid Disbursed.	Net Cost to the City.
1913	\$184,581	\$95,813
1914	199,280	101,179
1915	208,276	110,863
1916	213,980	108,621
1917	443,452	123,308
1918	893,103	139,824
1919	471,549	184,907
1920	417,339	327,319
1921	1,020,137	932,415
1922	993,352	913,470
	<u>\$5,045,049</u>	<u>\$3,037,719</u>

The large expenditure in 1918 was due to a war allowance paid by the state during that year to dependents of men then in the service. The expenditures of 1921 and 1922 were largely due to business depression. Of the sum spent in 1921, \$731,825 was spent for ex-service men of the World War who were in need because of unemployment.

In the present year (from February 1 to October 1) the total amount disbursed by the city was \$224,208.

This decrease is partly due to the fact that many of the veterans were transferred to the Transit Department for work on the East Boston Tunnel extension.

Too much emphasis cannot be placed on the fact that the Soldiers' Relief Department is charged with a very important and difficult service. It is dealing with men or the families of men who have given service of the highest type to their country. Every official and employee of the department should devote full time to the study and care of each case and in co-operation with each beneficiary should strive to learn the cause of the need and provide the remedy.

CHARTS.

Chart I. represents expenditures for aid to Civil War, Spanish and World War veterans and their dependents from 1913 to 1922.

Chart II. shows total amount of aid disbursed to veterans of past wars and their dependents, and the net cost to the city for the years 1913 to 1922.

RECOMMENDATIONS.

1. That the Soldiers' Relief Commissioner devote his whole time to the welfare of the veterans and their dependents who are aided by the Soldiers' Relief Department.
2. That employees of the department devote full time to their duties.
3. That the department employ trained case work visitors, in order that a higher type of service may be rendered to the veteran and his dependents.
4. That a careful study be made of the actual needs of each applicant, and such assistance in money and service granted as will be adequate to meet the needs of the applicants.
5. That the commissioner refuse to recommend the granting of relief when the visitors' records do not show that an investigation has been made and

actual need exists and the applicant is entitled to relief as defined by law.

6. That money paid as "overdrafts" be recovered.

7. That the position of constable be abolished.

8. That a modern and more complete system of recording the facts about each applicant be made for the commissioner's use in recommending aid.

9. That instruction by qualified people in the various phases of social service be arranged for all employees who come in contact with the veterans and their dependents.

10. That fortnightly staff meetings be held, in order that there may be a more complete understanding of the policies and purposes of the department.

11. That co-operation with private and other welfare agencies and with the Confidential Exchange be established.

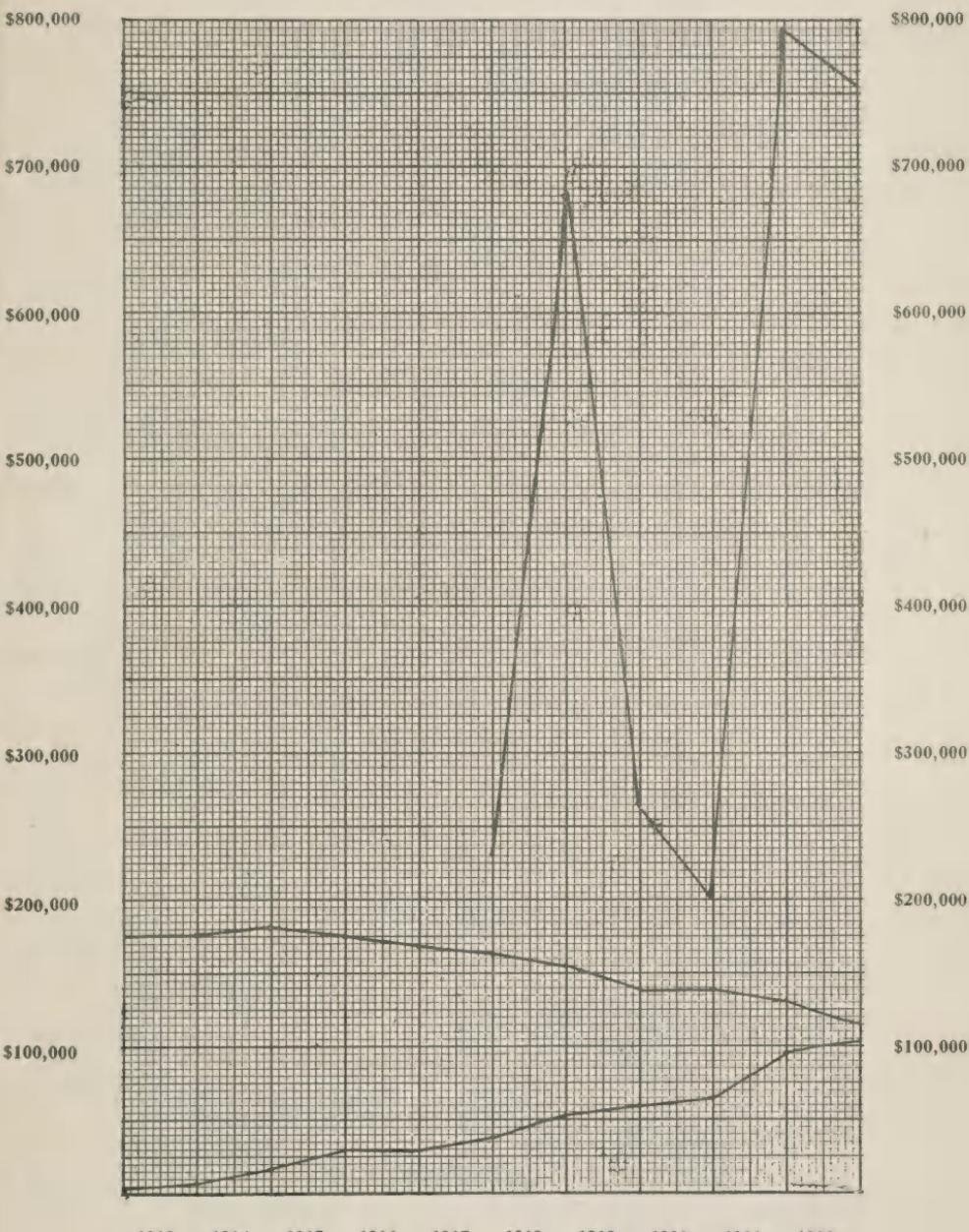
12. That a small advisory committee of qualified and sympathetic citizens be appointed by Your Honor to advise with the commissioner on difficult and complex problems.

Respectfully yours,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

CHART 1.

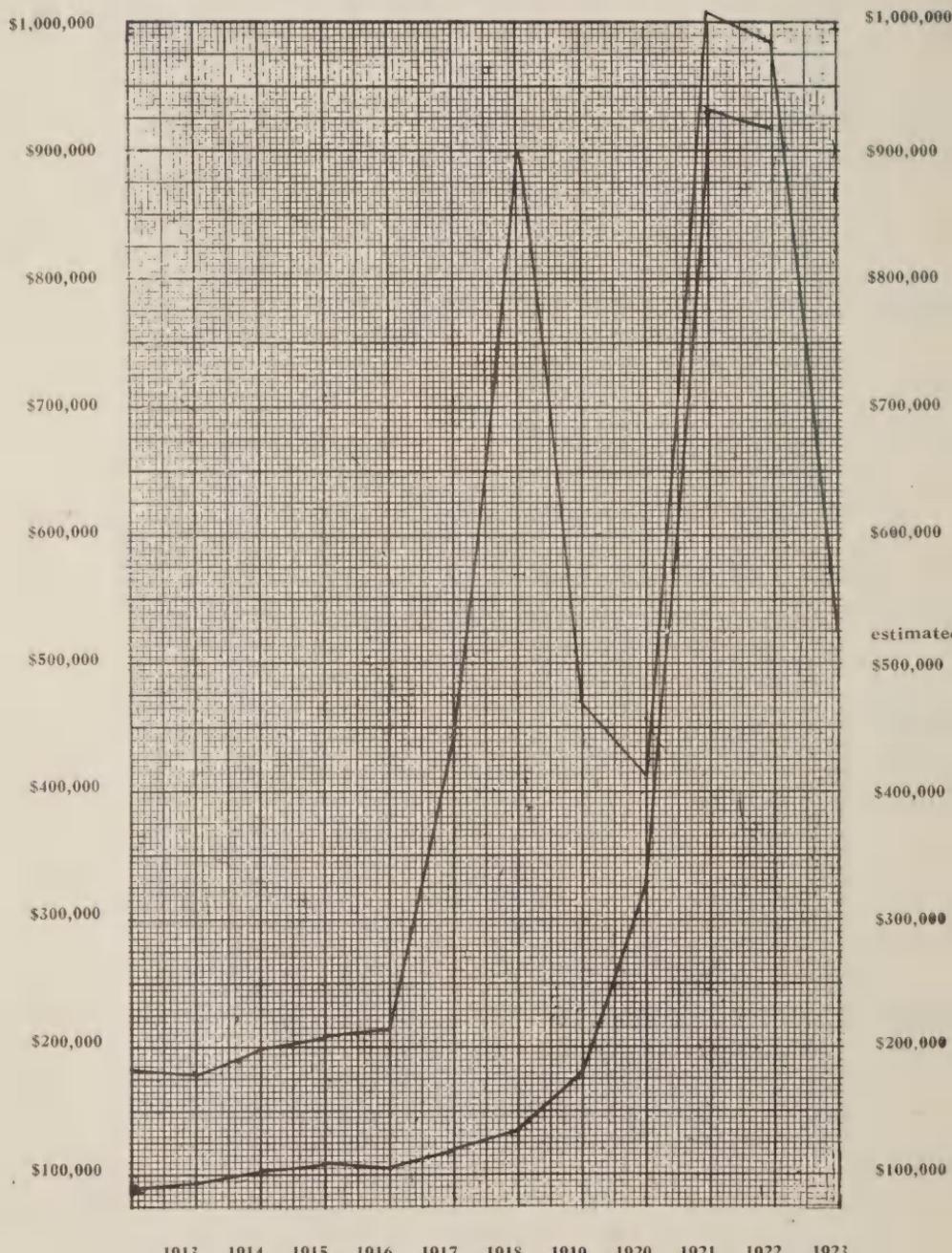
Expenditures Paid to Civil, Spanish and World War Veterans and their Dependents by the City of Boston from 1913 to 1922.



Lowest line—Spanish War Expenditures.
 Second line—Civil War Expenditures.
 Third line—World War Expenditures.

CHART II.

Total Amount of Aid Paid to Veterans of Past Wars and their Dependents from 1913 to 1922, and Net Cost to Boston.



Upper line shows total amount of aid disbursed.
Lower line shows net cost to city.

COMMUNICATION TO THE MAYOR

*in relation to*THE "EQUAL PAY FOR EQUAL WORK"
REFERENDUM TO APPEAR UPON THE
BALLOT AT THE NEXT CITY ELECTION.

BOSTON, December 8, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Finance Commission received on November 26 Your Honor's request for information with regard to the expense to the city involved in the proposed "equal pay for equal work" referendum which is to appear on the ballot on Tuesday, December 11.

On receipt of this communication the chairman of this commission immediately wrote to the business agent of the School Department as follows:

BOSTON, November 26, 1923.

WILLIAM T. KEOUGH, Esq., *Business Agent of the School Committee, 15 Beacon Street Boston:*

DEAR SIR,—Mayor Curley has requested the Finance Commission to determine the cost to the City of Boston of putting into effect the so-called "Equal Pay Bill," passed by the Legislature at the last session and coming upon the ballot at the municipal election December 11 next.

I understand that the only positions in the School Department where the work done by either sex covers exactly the same matter are the executive positions, such as assistant superintendents of schools, principalships and masterships, directors and supervisors.

I understand further that the women teachers in the high schools maintain that if the "Equal Pay Bill" becomes effective after the next municipal election the women holding the rank of assistants in high schools will expect the same salary as the men who hold the rank of junior masters in the high schools,

and that the women in the high schools holding the rank of first assistants to masters will expect to receive the same salary as men holding the rank of heads of departments.

I assume also that in the elementary and intermediate schools master's assistants and first assistants in charge (women) will expect the same salaries as submasters. I understand also that several ranks of women in special schools, such as the Normal School, the Trade School for Girls, the continuation schools, and such others as there may be, will expect their salaries to be increased to the amount given men holding like positions in those schools.

Will you kindly inform the Finance Commission in writing the cost to the city, based upon the foregoing "understandings" or "assumptions" made by the writer of putting into effect the "Equal Pay" law? Will you also inform the commission the cost to the city in the event (contended by some) of the elementary school teachers succeeding in having the differential which now exists between the high school women and the elementary school women maintained, following the putting into effect of the "Equal Pay" law?

And will you also inform the commission what other factors, if any, are likely to result in greater cost to the city from putting into operation this so-called "Equal Pay" law?

The commission will very gladly furnish you with such clerical aid or assistance of any kind necessary to procure your answer to this communication as early as possible.

Very respectfully yours,

MICHAEL H. SULLIVAN, *Chairman.*

The business agent has now replied that:

1. "The estimated cost of putting into effect the equal pay bill, based on the assumptions made in your letter of the 26th ult.," would be \$345,450. It will affect only 586 teachers, 324 of whom are in the Normal, Latin and high schools.

2. "The estimates of the cost of increasing the salaries of assistants, elementary, by the same amount as the increase granted to assistants, high schools, and increasing the salaries of certain other groups of teachers" (such as kindergarten teachers, teachers in speech improvement classes, cookery, sewing, etc.) would be \$1,350,024.

The reason for the assumption on which the latter figure is based is the following letter written to the School Committee by the president of the Boston Elementary Teachers' Club on March 31, 1922:

The club is on record as follows: "That the Boston Elementary Teachers' Club indorses the principle of equal pay for equal work. It does not favor any action by which the difference between the salaries of elementary teachers and those of high school teachers will be increased.

"The club has always felt that the difference between the salaries of these groups is too great, and it has been one of the aims of the elementary teachers to decrease the difference between the two salary schedules."

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE AWARD OF CONTRACTS FOR THE RE-
MOVAL OF SNOW AND ICE FROM THE
CITY'S STREETS.

BOSTON, December 10, 1923.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Finance Commission calls Your Honor's attention to circumstances connected with the award of contracts by the Commissioner of Public Works for the removal of snow and ice from the city's streets during the winter of 1923–24.

The area from which the snow is to be removed is roughly bounded by the various waterfronts and Massachusetts avenue, except that the area south of Massachusetts avenue, between the Charles river and the Fens, is included, and also an area in the Summer street wool district in South Boston.

The total area has been divided into ten small districts. The theory on which this subdivision was made is in order that the greatest possible number of contractors may be employed without interfering with each other, and the work of clearing away the snow may be done in the shortest possible time.

Bids were opened on Monday, November 26, and twenty-one bidders took part in the competition. All, except possibly two or three, are experienced and responsible contractors who have done acceptable work for the city, and at least twelve have had contracts for snow removal in previous years. These contractors, on account of their previous experience, are well acquainted with the character of the work to be done and the cost of doing it.

Notwithstanding the opportunity offered for selecting a responsible contractor for each district (and at the same time saving money for the city), the entire work for the ten districts has been divided between six contractors, none of whom were the lowest bidders, as follows:

A. G. Tomasello & Sons	Districts 1 and 10.
J. C. Coleman & Sons Company	Districts 2 and 8.
B. E. Grant Company	Districts 3 and 7.
Coleman Brothers, Inc.	Districts 4 and 5.
C. & R. Construction Company	District 6.
M. F. Gaddis	District 9.

Appended herewith, marked "Appendix A," is a table showing the award of contracts for removing snow and ice for the past three seasons. Examination will show that for the season 1921-22 the average price for all the districts was 39 cents per cubic yard. For 1922-23 the average price for all the districts was 47 cents per cubic yard, and under the present bids for 1923-24 the average price is 71 cents per cubic yard, an increase of 82 per cent. over the prices for 1921-22, and an increase of 51 per cent. over the prices for last season.

There has been no increase in the price of operating auto trucks during the past three years that would warrant the increase. In fact, at the present time, due to the low price of gasoline, the cost of operating such vehicles is materially lower than for the two previous years. Neither has there been any material increase in wages. Therefore, the reason for the remarkable increases in cost must be looked for elsewhere.

For the season 1921-22 all contracts for snow removal were awarded to the lowest bidder. For the season 1922-23 only one was so awarded. The Commissioner of Public Works explained this departure from established policy as follows:

These contractors have been selected in accordance with the general policy of this department to give work to those best qualified to do it provided the price is considered fair and reasonable.

As regards the recent awards, the commissioner stated:

The selection of these contractors is based upon the excellent work done by them during the trying winter of 1922-23, when a large amount of ice had to be picked and loaded at a comparatively low price per yard which was based, in all probability, upon snow alone and resulted in a financial loss to them.

They are among the best contractors in the city available for this work and the price per yard on the respective bids exceeds but little the average price submitted by all bidders for each district on this work; and in this average price is included bids ridiculously low and from firms not experienced in the work.

Such information as the Finance Commission has at hand regarding the cost of snow removal for the season 1922-23 indicates that there was no financial loss to the contractors, but rather that the contracts were exceedingly profitable.

Examination of the bids, herewith appended, marked "Appendix B," shows a remarkable uniformity in the bids of those receiving the awards and also in the size of increases in the bids as compared with the bids for the season 1922-23.

DISTRICT.	Number of Bidders.	All Bidders, Variation.	Successful Bidders, Variation.
1.....	16	50 to 90 cents.*	70 to 75 cents.
2.....	12	45 to 75 cents.	70 to 75 cents.
3.....	10	52 to 85 cents.	65 to 85 cents.
4.....	10	59 to 80 cents.*	75 to 80 cents.
5.....	11	60 to 80 cents.*	75 to 80 cents.
6.....	9	55 to 85 cents.	77 to 80 cents.
7.....	13	45 to 77 cents.	70 to 77 cents.
8.....	14	33 to 75 cents.*	64 to 75 cents.
9.....	9	60 to 90 cents.	82 to 90 cents.
10.....	11	49 to 70 cents.	67 to 70 cents.

* Omitting the highest bidder, whose price in all the bids was inexplicably high.

Examination of the bids also shows that individual contractors submitted different prices for adjoining districts, for which there was no apparent reason. This peculiarity runs through the entire schedule of bids.

After consideration of the facts already known and herein outlined, the Finance Commission recommends:

1. That Your Honor withhold your approval of the contracts until the Commissioner of Public Works accounts for the increase in the bids submitted this year over each of the two prior seasons.
2. That the Public Works Department keep accurate accounts of the cost of snow removal to the contractor for use in determining the reasonableness of future bids for snow removal.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.

APPENDIX A.

TABLE SHOWING AWARDS OF CONTRACTS FOR REMOVING SNOW AND ICE FOR THREE YEARS.

Increase over 1921-22..... 82 per cent.

Increase over 1922-23..... 51 per cent.

APPENDIX B.

PROPOSALS FOR REMOVING SNOW AND ICE. BIDS OPENED MONDAY, NOVEMBER 26, 1923,
AT 12 M. (PRICE PER CUBIC YARD.)

BIDDER.	DISTRICT NUMBER.									
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
John J. Lane.....	\$0 50							\$0 50	\$0 33	
G. Ferullo Company.....	50	\$0 45	\$0 65	\$0 60	\$0 60	\$0 65	45	50	\$0 60	\$0 55
S. J. Tomasello.....	54	59	52	68	80	69	54	52	74	52
D. M. Biggs & Co.....	58	50	60	59	80	74	55	55	69	50
M. DeMatteo.....	55	60				55	50	48	55	49
Boston Contracting Company, Inc.....		68								
Coleman Brothers, Inc.....	73	70	69	75	75					
B. E. Grant Company.....	72	72	65	75	75	77	70	70	82	67
Thomas F. Maney.....	56							60	60	
M. H. Loonie.....								58	56	
Standard Contracting Company.....										
M. F. Gaddis.....	72	72	70	75	80	85	75	70	80	68
J. C. Coleman & Sons.....	70	70	85	75	80	80	75	64	90	68
J. A. Singarella.....	90		85	1 00	95			95		
C. & R. Construction Company.....	75	75	69	75	78	75	72	75	82	70
Cummings & Kelly.....	65				67					
A. G. Tomasello & Son.....	70	75	67	80	75	75	77	75	80	65
Central Construction Company.....	67	69								
John T. Shea, Jr.....										55
Edward J. Byrne.....	70									
V. Barletta.....							57	55		50

COMMUNICATION TO THE MAYOR AND CITY COUNCIL
in relation to the

SALE OF CITY-OWNED LAND AT JUNCTION
OF COMMONWEALTH AND CHESTNUT
HILL AVENUES, AND THE PRICE TO BE
ASKED THEREFOR.

BOSTON, December 22, 1923.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Finance Commission has procured an appraisal by a real estate expert of the parcel of real estate owned by the city, at the junction of Commonwealth and Chestnut Hill avenues, Brighton district, containing 66,672 square feet of land. It appears from this appraisal that the fair value of this parcel of land is not less than \$1.25 per square foot.

The commission therefore recommends that the upset price of \$50,100 (73 cents per square foot), placed upon this property in the communication of the Mayor to the City Council on November 26, 1923, be given further consideration before this property is offered for sale at public auction.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE PROPOSED WIDENING OF CAMBRIDGE
AND COURT STREETS.

BOSTON, January 11, 1924.

HON. JAMES M. CURLEY, *Mayor:*

SIR,—The Street Commissioners, on request, have furnished the Finance Commission with a copy of the plan showing the proposed widening of Cambridge and Court streets, from Charles to Brattle street.

Chapter 489 of the Acts of 1923 provides that:

The board of street commissioners of the city of Boston may, with the approval of the mayor, widen and construct to a width not less than one hundred feet and not exceeding one hundred and fifty-five feet Cambridge street, from Charles street to Lindall place, and to a width not less than one hundred feet from Lindall place through Bowdoin square and Court street to Brattle street, upon plans to be prepared by said board of street commissioners and to be approved by the Boston planning board before the commencement of the widening and construction and before the commencement of any proceedings for the taking of any real estate or interest therein. . . .

An examination of these plans indicates that the Street Commissioners have not provided for a street 100 feet in width, if consideration is given to the space occupied by the subway exits in Court street and Tremont row, and to the subway opening for surface cars in Cambridge street, between Joy and South Russell streets.

The statute is definite in authorizing a street not less than 100 feet wide from Lindall place through Cambridge street, Bowdoin square and Court street to Brattle street. When this statute was enacted, space in these

streets was occupied by these subway structures, and it must be assumed that the members of the Legislature and those who advocated the widening knew of their existence; yet there is nothing in the act to authorize the Street Commissioners to widen and construct Cambridge and Court streets at any point less than 100 feet in width. The authority of the statute is to "widen and construct" not less than 100 feet in width. It seems clear that these streets will not be constructed for public use 100 feet in width, if large areas within their bounds are closed to general street traffic. The subway opening and the wall about it on Cambridge street occupy a space 231 feet in length and 30.5 feet in width in the middle of the present street. This occupancy of Cambridge street was authorized by the provisions of ch. 741 of the Acts of 1911, which provides in Part I. sec. 10 as follows:

To provide for the connection of the tunnel extension with the surface tracks in Cambridge street, the commission, acting for this purpose in place of, and with all the powers of the board of street commissioners of the city of Boston and of the officer authorized to construct streets by chapter three hundred and ninety-three of the acts of the year nineteen hundred and six, may widen, alter and construct Cambridge street in such manner as the commission may deem necessary or advisable, and may assess betterments for the improvement under section five of said chapter.

Under this provision the Transit Commissioners in constructing this subway opening widened Cambridge street on the northerly side for a distance of about 340 feet, so that this opening and the structure about it occupy a space 30.5 feet wide in the middle of the street, with a traffic roadway, excluding sidewalks, 24 feet wide on each side. On the northerly side of the street where the widening was made by the Transit Commissioners, new buildings have been erected to the street line of a character superior to the other buildings in that vicinity on Cambridge street.

The plans furnished by the Street Commissioners provide for a further widening of Cambridge street on the southerly side, opposite the subway opening by taking a strip of land varying in width from 3.08 to 5.11 feet. It is also proposed to widen the sidewalk on both sides of the street to a uniform width of 10 feet, so that after the proposed widening is made there will be a traffic roadway on the northerly side of the subway opening 23 feet in width, exclusive of the sidewalk, or 1 foot narrower than at the present time; and on the southerly side a traffic roadway, exclusive of the sidewalk, approximately 27 feet in width or about 3 feet wider than at present, but not enough wider to accommodate an additional line of traffic.

In both roadways there are street car tracks on the side adjoining the subway wall. Frequent observations of vehicular traffic on this portion of the street show that, particularly on the southerly side, there are frequent delays, owing to a rather steep upgrade, which makes the traffic of heavily loaded trucks and of street cars necessarily slow. A street car on the track as at present located occupies 10 feet 9 inches of the roadway, leaving 16 feet 3 inches for other traffic. On the northerly side the congestion is not as great, due perhaps to the descending grade and the fact that the street cars make a stop on Chambers street before turning into Cambridge street.

The legal width of a motor truck (ch. 252, Acts of 1919) is 8 feet. With an electric car in this space and a truck at the curbstone opposite, there remains a width of but 8 feet 3 inches on the southerly roadway, hardly sufficient to accommodate a single line of traffic, while on the northerly roadway there would remain but 4 feet 3 inches, not enough to admit the passage of either a horse-drawn or motor-drawn vehicle. The maximum width of horse-drawn vehicles, as established by the rules of the Street Commissioners, is 10 feet, and certain pieces of fire apparatus are 8 feet 2 inches wide.

The street as designed at this point would be certain

to cause a congestion in traffic, particularly of fire apparatus. Nor would there be any opportunity for the faster-moving vehicles to pass the slower-moving vehicles on this part of the street. Two horse-drawn or motor-drawn vehicles proceeding abreast would block the passage of any other like vehicle on either side of this subway entrance. It is obvious that the widening as proposed opposite the subway opening will not improve the present congested condition.

One of two courses ought to be pursued at this time with reference to this part of the Cambridge street widening. Either the subway opening for electric cars on Cambridge street should be removed, or the street at this location should be further widened, so that the aggregate width of the two roadways, including sidewalks, will be 100 feet as contemplated by the act.

On Court street, between Hanover and Brattle streets, another problem exists on account of the subway exit for passengers from the Scollay Square Subway Station. This structure is 12.2 feet wide, and approximately 66 feet long. Lengthwise the structure forms an angle of approximately 8 degrees with the lines of the street after the proposed widening. Therefore the effective width which is taken from the street by this structure is approximately 20 feet. The widening of Court street at this point as proposed is all on the easterly side, so that the westerly traffic roadway, Tremont row, will remain as at present with a minimum width, including the sidewalk, of 31 feet, while the easterly traffic roadway and sidewalk on Court street, as widened, will have a minimum width of 49 feet; thus, for the whole widening as now proposed, the total minimum width of roadway is 80 feet, and not 100 feet as provided in the statute. This condition will certainly cause very great congestion in this locality, not only because of reducing traffic moving southerly from four lines to two lines, but also because of the large number of people who come out of the subway into the street, and who must cross one

roadway or the other to get to the sidewalk. Apart from the inadequacy of the width of the Tremont row roadway under the proposed scheme, subway exits for passengers into the center of the square, where they must hold up traffic to reach the sidewalk, should be abolished.

The act provides for the widening of Cambridge and Court streets only. No mention is made in the act of Tremont row, a public street. The Street Commissioners have, however, considered Tremont row as a part of Court street in their proposed plan. While the division line between Tremont row and Court street disappeared in 1870, when the Scollay building and steamer house No. 4 were removed, both streets have maintained their separate identity. The construction of the subway entrances and exits in Scollay square in 1898 re-established the division line between these two streets. The separate identity of Tremont row was recognized by the Legislature in ch. 741, sec. 10, of the Acts of 1911, in authorizing the East Boston Tunnel extension. It appears, therefore, that the widening of Court street to a width of 100 feet, as authorized by the act, means a widening 100 feet easterly from wherever the westerly line of Court street is found to be. A taking of land as now proposed on the easterly side of Court street under authority of the widening act, may involve the city very heavily, because the act does not mention Tremont row, or define the westerly line of Court street between Sudbury and Brattle streets.

Although the proposed widening ends at the southerly side of Brattle street, your attention is called to the subway structure in Scollay square. Traffic congestion at this point is already acute. With a widened street, as proposed, bringing additional traffic into Scollay square, a situation will be created that will be intolerable. This subway structure, discharging and receiving thousands of passengers every day, in all probability will be more than ever an obstruction to traffic and a danger to passengers.

TAKING NARROW STRIP.

A further examination of the plan submitted by the Street Commissioners indicates a proposed taking of a very narrow strip from the front of the property on the southerly side of Cambridge street, between Garden and Hancock streets. The following schedule shows eleven lots affected, the names of the owners, the linear feet of frontage on each block, the average width of the strip taken, the number of square feet proposed to be taken, and the assessed value of the proposed taking.

NUMBER.	Owner.	Frontage, Linear Feet.	Average Width.	Square Feet Taken.	Assessed Value.
162-184...	James M. Durr.....	102.09	1.26	205	\$1,230
156-160...	Joseph P. Manning.....	34.20	3.06	105	840
152-154...	Arthur J. Phalen.....	34.12	3.06	104	728
148.....	George E. Penniman.....	29.89	3.36	100	800
140-144...	Abram C. Berenson.....	32.45	3.93	128	640
136.....	Arthur D. Cassell.....	17.80	4.48	80	480
130-134...	Arthur D. Cassell.....	34.97	4.81	169	1,014
124-128...	City of Boston.....	34.79	5.09	177	1,151
118-122...	Walter G. McGauley.....	40.60	4.49	182	1,638
110-112...	Ellen Baird heirs.....	22.42	2.44	55	495
94-108...	Perez Smith heirs.....	109.29	4.11	390	3,120
Total.....				1,695	\$12,136

It will probably cost the city as much to take the narrow strip of frontage proposed as it would cost to take a strip ten or twelve feet in width.

In the block between Garden street and Irving street the total number of square feet taken is only 209 over a length of 120 feet, a width varying from nothing at Garden street to 2.52 at Irving street, or an average width of 1.26 feet. There seems no practical reason why this additional widening could not have been made on the northerly side of the street with practically no additional expense to the city. This small additional

width taken on the northerly side would not be noticeable over so great a distance.

In the block between Joy and Hancock streets, a distance of approximately 123 feet, with a width varying from 2.45 to 5.58, or an average width of 4.12 feet, there appears to be no reason why the minimum width could not be secured by a further widening on the northerly side. An examination of the northerly side at numbers 93-98 shows that after the proposed taking is made there will remain a narrow strip along the back of these front lots, less than two feet in average width. This narrow strip will obstruct a frontage to the rear land owned by another on Cambridge street when widened. The parcel is so small that it will be of no use to the owner and so must be paid for in full by the city. Nor can any betterments be assessed upon it because of its size and value.

The Finance Commission recommends:

1. That Cambridge street be widened in accordance with the obvious intent of the statute at the location where the East Boston Tunnel comes to the surface, so that the aggregate width of the roadways at this location, including sidewalks, will be at least 100 feet, exclusive of the subway opening; unless the subway opening is removed from the street.
2. That a further effort be made to have the subway exit now maintained between Tremont row and Court street, nearly opposite Brattle street, removed to locations in the sidewalks of Tremont row and Court street.
3. That a further effort be made to have the subway structure in Scollay square removed and entrance to and exit from the subway established in the sidewalks or private land adjacent.
4. That the proposed taking of land along both Cambridge and Court streets be made so as to avoid, wherever possible, the taking of narrow frontages.

5. That the proposed taking of land for the widening of Cambridge and Court streets be made in such a way as to avoid leaving a narrow strip in any parcel.

6. That the question whether Court street, in the language of the act, includes Tremont row, as the Street Commissioners assume, be judicially determined or an amendment to the act be procured, before any property is taken on the easterly side of Court street, between Sudbury and Brattle streets.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR
in relation to

THE WIDENING AND CONSTRUCTION OF
CAMBRIDGE STREET AND COURT STREET.

BOSTON, January 19, 1924.

HON. JAMES M. CURLEY, *Mayor*:

SIR,— In ch. 489 of the Acts of 1923, entitled “An Act to Provide for the Widening and Construction of Cambridge Street and Court Street in the City of Boston,” the following provision appears in section 2.

. . . provided, however, that no award or settlement of damages for any taking hereunder and no assessment or settlement of betterments except pursuant to judgment rendered in eminent domain proceedings, or proceedings for the adjudication of betterments shall be made, unless the terms of such award, assessment, or settlement and all pertinent facts shall have been submitted to the Boston finance commission not less than ten days before such award, assessment, or settlement is made.

The Street Commissioners, on request, have furnished the Finance Commission with a plan showing the proposed widening of Cambridge and Court streets and giving the names of the owners of record of the land to be taken as of October 1, 1923.

It appears from the investigation made by the commission that there have been thirty sales of property involved in the proposed widening of Cambridge street since May 1, 1922. Although there had been little or no real estate activity on Cambridge and Court streets for a number of years previously, since the proposed widening began to be discussed in 1922 a few persons have purchased properties on Cambridge and Court

streets and the streets adjoining which the city would be obliged to take, in whole or in part, under the proposed widening, or which after the widening would front upon or be adjacent to the new thoroughfare. The dates of the purchases, the record ownership where it differs from the actual ownership, and the location of the properties are as follows:

Nos. 193 and 195 Cambridge street were purchased on May 3, 1922, by Melvin F. Hill and Harold G. King, taking title in the name of Mary F. Harnedy, secretary to Mr. Hill. Mr. Hill is a real estate operator.

Nos. 140-144 Cambridge street were purchased in August, 1922, by Hannah Greenhood, who took title in her own name. She purchased the property following the foreclosure of a mortgage.

Nos. 152 and 154 Cambridge street were purchased on December 1, 1922, by W. F. Scott, trustee of the Franklin Realty Trust, from Eugene B. Hamilton and John McIntosh, who bought the property from the Porter estate on September 21, 1922. The title of the Franklin Realty Trust is recorded in the name of Arthur J. Phalen, who has no interest in the property. The trust is a realty company, the business of which is buying and selling real estate.

Nos. 118-122 Cambridge street were purchased by John C. Kiley & Co. from Jeremiah Green, on December 30, 1922, title being taken on February 1, 1923. On April 4, 1923, John C. Kiley & Co. sold this property to Dr. Walter G. McGauley.

Nos. 201 and 203 Cambridge street were purchased by Rosie Jacobowitz and Carrie Levinson on January 24, 1923, from the Boston Safe Deposit and Trust Company.

Nos. 30 and 32 Cambridge street were purchased in March, 1923, at a foreclosure sale. The title of the property stands of record in the name of William J. Stober. The actual owner is G. Augustus Holzman, who is a real estate operator.

Nos. 298-304 Cambridge street had been owned by Walter Nash for about twenty years. A few years ago he sold them, taking a mortgage back. Mr. Nash foreclosed this mortgage by public sale in March, 1923, buying the property in himself.

Nos. 162-184 Cambridge street were purchased by Joseph Rittenberg and Samuel Waldman, trustees of the Irving Realty Trust, on May 9, 1923. This trust owns a garage in the rear of this property.

Nos. 109 and 111 Court street were purchased by the Sudbury Amusement Company, Adolphus M. Burroughs, treasurer, on November 9, 1923, from the trustees under the will of Stephen Minot Pitman. The purchaser had been lessee of this property for some years.

Nos. 317 and 319 and 327-333 Cambridge street. The Edison Electric Illuminating Company took an option on Nos. 327-333 on August 14, 1923, and about the same time took an option on the adjoining parcel, 317 and 319. Title to Nos. 327-333 was taken for the company in the name of William T. Fleming on September 14, 1923. In order to get title to the second parcel, Nos. 317 and 319, it was necessary to have a mortgage foreclosed by public sale, which was done in October, 1923. At the auction sale John C. Kiley, Henry F. Wood and Frederick L. McGowan purchased the property in their own behalf, and on November 6 sold it to the Edison Company. On the same date a deed to the Edison Company from William T. Fleming of the adjoining property was recorded. The purpose of this purchase by the Edison Company was to procure a site in this locality to establish a distributing station.

Nos. 301 and 303 Cambridge street were purchased by Fannie H. Stone on June 1, 1923. Her husband had been in business at that location for eight years.

No. 7 Bowdoin street was purchased by John C. Kiley on March 6, 1923, and title was taken in the name of Thomas A. Ryan, the actual owners being John C. Kiley and Edward F. Cassell.

Nos. 173-177 Cambridge street were purchased on March 23, 1923, by John C. Kiley and title taken in the name of Charles H. Connelly, but the property is actually owned by John C. Kiley and Edward F. Cassell.

In addition to the last two purchases, John C. Kiley purchased properties from seventeen other owners on Cambridge and Court streets and adjoining streets. The dates of purchase are as follows:

November 8, 1922, 288-298 Cambridge street.

November 16, 1922, 102 and 104 West Cedar street.

November 16, 1922, 9 Gilson court.

November 18, 1922, 243-249 Cambridge street.

November 21, 1922, 223-233 Cambridge street; 1-7 North Anderson street; 3 Lawrence place.

November 22, 1922, 308-312 Cambridge street.

November 22, 1922, 214-228 Cambridge street; 4-8 Anderson street; 1-3 Brooks place.

November 24, 1922, 171 and 173 Cambridge street.

November 25, 1922, 50 Howard street.

November 27, 1922, 52-62 Cambridge street; 5 Temple street.

December 4, 1922, 213-221 Cambridge street; 6-8 Lawrence place.

December 15, 1922, 106 West Cedar street.

January 2, 1923, 205-209 Cambridge street.

January 19, 1923, 1 Lindall place.

January 25, 1923, 3 Adams place.

June 29, 1923, 130-136 Cambridge street.

July 20, 1923, 7 Temple street.

All these properties were purchased and recorded in the names of persons other than Mr. Kiley. Deeds were taken from these different title holders to the Northern Realty Trust, which to January 1, 1924, have not been recorded.

The Northern Realty Trust was created on December 11, 1922. This trust is owned by John C. Kiley of John C. Kiley & Co. and Guy W. Currier, an attorney with offices at 6 Mt. Vernon place. Messrs. Kiley and Currier do not, however, appear as owners in the trust

instrument. The trust was formed "as a vehicle" to hold the properties which Mr. Kiley was purchasing on Cambridge and Court streets and vicinity.

Messrs. Kiley and Currier were before the Finance Commission on the afternoon of December 31, 1923. That evening — according to testimony given by Mr. Kiley on January 3, 1924, when he was again called before the commission — he and Mr. Currier "talked together" and Mr. Currier, who "was more or less put out that I (Mr. Kiley) had bought things that were going to be totally taken," requested Mr. Kiley to sell any property which they had on Cambridge or Court streets that was to be totally taken by the city, or where the taking by the city was to exceed 50 per cent. of their ownership. On the same day, January 3, Mr. Kiley presented a letter to the Finance Commission which Mr. Currier had written to him, confirming their talk on the evening of December 31.

Mr. Kiley further testified on January 3 that he sold the property numbered 308-312 Cambridge street, which was wholly included in the widening on that very day, January 3, without loss, but was unwilling to give the name of the purchaser.

The Finance Commission recommends that the damages awarded for the taking by the City of Boston of the whole or any part of the thirty properties mentioned in this report be based upon the purchase prices, which have been sent to Your Honor in a report of the Finance Commission.

Respectfully submitted,

THE FINANCE COMMISSION,

by MICHAEL H. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR
in relation to
THE TRANSFERS OF PROPERTY ON CAM-
BRIDGE AND COURT STREETS.

BOSTON, January 22, 1924.

HON. JAMES M. CURLEY, *Mayor:*

SIR,— Your Honor's letter of acknowledgment of the 21st instant of the report of the commission issued on January 19, on the transfers of property on Cambridge and Court streets since May, 1922, and the comments contained therein make it necessary for the commission to reply.

Your Honor stated in your letter that the Finance Commission has power to exercise absolute supervision over the matter of awards and assessments on the Cambridge and Court street widening. How Your Honor can entertain such an opinion from the language of the act is not clear. The Finance Commission has no power of supervision over the Cambridge and Court street widening under ch. 489 of the Acts of 1923. The whole duty of the widening of Cambridge and Court streets is upon Your Honor, the Street Commissioners and the Planning Board of the City of Boston.

The act of the Legislature under which this widening was authorized provides for ten days' notice by the Street Commissioners to the Finance Commission before the award of damages or assessment of betterments. Realizing that ten days, as provided in the statute, was too short a time for such investigation as the commission believed necessary, the work was begun by the commission and reports issued thereon without waiting for the ten days' notice.

In view of what Your Honor has stated in your letter, it is quite necessary that the public should understand exactly where the responsibility rests in the matter of awarding damages and assessing betterments in the widening of Cambridge and Court streets. The investigation and reports of the Finance Commission to date have been made to inform Your Honor and the Street Commissioners primarily of certain facts that may not otherwise come to your attention, and to aid Your Honor and the Street Commissioners in guarding the interests of the City of Boston.

You will recall in the settlement of awards for land damages in the widening and construction of Stuart street, Your Honor, the Corporation Counsel and the Street Commissioners increased the awards originally made by the Street Commissioners approximately \$200,000, in one case increasing the original award \$35,630, although the owner of one half interest in this very property, who is a real estate operator of long experience in the City of Boston, had been willing to accept the original award. In another case, because of the use of straw men and unrecorded purchases after the street widening took place, an actual owner appeared before the Street Commissioners as a disinterested expert. In this guise he succeeded in having the award on his own property increased \$34,749, or over 38 per cent. of the original award.

Reference to the Finance Commission's report to Your Honor of June 21, 1923, will indicate other examples of the manner in which the Law Department and its experts, the Street Commissioners and Your Honor were misled into paying out thousands of dollars of the city's money. These unnecessary payments could probably have been avoided if these undisclosed land owners had been obliged to bring their cases into court.

For reasons not clear to the Finance Commission, no owner of land taken by the Stuart street widening has been compelled to try out his case in court, because

Your Honor has agreed in every instance to increase the sum originally awarded sufficiently to satisfy the claimant.

The city's interests cannot be properly protected under such procedure. Therefore the commission has sought in the case of the Cambridge and Court street widening to inform Your Honor and the Street Commissioners of the actual owners of the property, who in so many cases are different from the record owners. The commission also furnished you with the names of recent purchasers of land within the widened zone, the date of the purchases, and the prices paid. No criticism of anybody was contained in the report of the commission of the 19th instant. The report was a simple statement of facts.

The attitude which Your Honor takes in your letter of the 21st to the commission in defending the persons who have purchased within the zone of the taking of land for this great public improvement, thereby making themselves possible litigants against the City of Boston, is indeed surprising. While there may be no legal objection to anyone purchasing land after knowledge that it is about to be taken for a public improvement, there is in the opinion of the Finance Commission a moral consideration that ought to restrain any person seeking to enrich himself at the expense of the public. It seems unfortunate that Your Honor, whose approval is necessary before the widening is made and whose approval of the award for damages is afterwards necessary, should defend such purchases.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR
in relation to

THE PROPOSED NEW BUILDING FOR THE
OVERSEERS OF THE PUBLIC WELFARE.

BOSTON, January 23, 1924.

HON. JAMES M. CURLEY, *Mayor*:

SIR,— In response to Your Honor's request for a report on the advisability of replacing the property occupied by the Overseers of the Public Welfare on Chardon street with a new structure, the commission submits the following report:

I. THE PRESENT PLANT.

(a.) The Location: The buildings are in a district of high fire hazard, largely second-class construction, warehouses and shops; otherwise it is a good location for the work.

(b.) The Land: The lot of land on which these buildings stand contains 19,962 square feet, with a frontage of 143 feet on Chardon street, 105 feet on Hawkins street, and 173 feet on Bowker street. The buildings cover but 13,000 square feet, or about three quarters of the entire area.

(c.) The Buildings: There are three buildings, viz., administration, three stories; women's lodging house, four stories; and a one-story brick building, which contains the boiler house and a storehouse, now unused. The buildings were erected in the sixties. The two larger ones are of substantial construction; brick bearing walls; wood framed floors and partitions; mansard slated roofs. The stories are high stud, 14 feet and 15 feet high; the windows adequate for ordinary domestic use, if light from outside is unobstructed, but inadequate

for clerical work. The boiler plant, which furnishes steam for heating and domestic purposes, is in the one-story building, entirely separated from the other buildings. There are two tubular boilers, twenty-five years old, low pressure. They are adequate for their purpose and should give satisfactory service for several years. The plumbing is old and unsatisfactory.

II. OCCUPATION.

1. *Administration Building.*

(a.) The Overseers: The Board room is of ample size and otherwise fairly satisfactory.

The secretary and his force occupy a space that is adequate in size, but ill arranged and ill lighted for clerical work.

The treasurer and bookkeepers, who are in charge of the daily payments, are in similar quarters. Neither these quarters nor the vault are convenient or entirely safe for handling payments averaging \$3,000 a day.

The space at present occupied by the force of visitors is not as large as is desirable, and it is necessary for two or more of these officials to occupy the same room for their interviews and clerical work. Above the ground floor there are several unoccupied rooms.

Repairs are needed, including removal of partitions, rearrangement of rooms, new plumbing and lighting fixtures, ventilating equipment, new floors, and painting.

(b.) Other Organizations in the Building: At present the Boston Provident Association, the Family Welfare Society, the St. Vincent de Paul Society, the German Aid Society, the Co-operative Work Rooms, the Industrial Aid Society and the Exchange Index have quarters in the building.

The Family Welfare Society is in the old hall on the top floor, which is subdivided and the floor space increased by a gallery. The Co-operative Work Rooms have increased the floor capacity in three rooms by putting in a second floor.

(c.) Other Organizations not in the Building: The value of having the city's various charities, public and private, closely related is generally acknowledged. There are many private charities which are not in this building. The Jewish Welfare Society and the Children's Aid Society both have been in the building and left because the working conditions were not adequate.

2. Temporary Home for Women.

The building is four stories high with wooden stairs and various fire exits and fire escapes. It provides sleeping accommodations for fifty people. Ordinarily the daily average number of applicants does not exceed twenty-five. The plumbing is wholly out of date. Repairs to the walls and ceilings are needed, some new floors and also painting and improved lighting.

3. Boiler House and Store.

The boiler house has somewhat inadequate coal bins, but is otherwise a satisfactory building.

The storehouse was used as a grocery store, but now orders are given on chain stores and no supplies are kept at the headquarters.

It is not practicable to make the administration building and the women's lodging house fireproof, or to alter the height of the stories. It is practicable to improve conditions by installing new ventilating and lighting facilities, putting in new plumbing, repairing floors, roofs, walls and ceilings, and paintings.

III. NEW BUILDINGS.

From the estimates of the cost of a new building or buildings on the present location which the Finance Commission has secured it is clear that the cost would not be less than \$600,000. The demand upon the Temporary Home for Women at present is considerably below the accommodations. This Home is not as up-to-date as a new building, but it could be made serviceable for many years by new plumbing and interior repairs.

A new structure ought not to be built in these times of high tax rates and top prices in building construction simply to secure greater convenience. While it is true that a modern administration building would be more convenient to carry on the business of the department, conditions in the present buildings are far from intolerable. By the expenditure of a comparatively small amount of money the buildings can be made adequate and comfortable for the next five years at any rate and possibly longer.

The widening of Cambridge and Court streets is very likely to make a change in the character of that section of the city, particularly in the part where these city buildings are located. This change may occur within the next five years and the question of putting a new building on the present location or moving to some other location can be more definitely determined at that time than it possibly can be today.

IV. RECOMMENDATIONS.

The Finance Commission recommends:

1. That the building on Chardon street occupied by the central office of the overseers be repaired as to plumbing and ventilation, and that such other and further repairs as are necessary for bettering the facilities and comfort in the occupation of the building be made.
2. That modern plumbing and sanitary appliances be installed in the Temporary Home for Women, and that the interior of this building be repaired and repainted where necessary.

Respectfully submitted,

THE FINANCE COMMISSION,
by MICHAEL H. SULLIVAN,
Chairman.

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Ward 11
UHICL Hospital
Milan

Dear Dr. [unclear]
I am sorry to inform you that [unclear]
has been admitted to our hospital with [unclear]
and we are doing all we can to help him.

Yours truly,

[unclear]

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